# REPORTS

ON THE

# ADMINISTRATION

OF THE

# ABKÁRI DEPARTMENT

IN THE

# BOMBAY PRESIDENCY, SIND, AND ADEN,

FOR THE

## REVENUE YEAR 1893-94.

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Bombay:
PRINTED AT THE GOVERNMENT CENTRAL PRESS.

1895.

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on 11 July, 2017

No. 6190 of 1894.

From

THE HONOURABLE T. D. MACKENZIE, I. C. S.,
Acting Commissioner of Customs, Salt,
Opium and A'bkári, Bombay;

To

THE HONOURABLE J. NUGENT, I. C. S.,
Acting Chief Secretary to Government,
Revenue Department, Bombay.

*Camp Kamijla, 20th December* 1894.

SIR,

INTRODUCTION.

I have the honour to submit the following report on the administration of the A'bkári Department of the Bombay Presidency, exclusive of Sind and Aden, for the revenue year 1893-94, ending 31st July 1894.

Changes in the personnel.

2. Except from 27th to 31st July 1894, I was in charge of the department during the whole year.

## I.—CONSTITUTION OF THE DEPARTMENT.

CONSTITUTION OF THE DEPARTMENT.

3. The administration of the A'bkári Department is vested by the Bombay A'bkári Act in the Collectors of Districts, acting under the general control of the Commissioner of A'bkári, through their ordinary Revenue and Police establishments, assisted by a staff of Distillery and Preventive Inspectors and Sub-Inspectors, a few special ministerial officers, such as gaugers, clerks and kárkúns, and a small number of special A'bkári Police. Certain powers under the Act are also conferred on officers of kindred Departments such as Customs, Salt, and Police, and on selected servants of the A'bkári contractors, who render assistance more or less effective, according to their varying degrees of enterprise and business capacity, in checking, by the employment of detectives or informers, the manufacture, importation, or sale of country liquor, in contravention of the Act and infringement of their monopoly.

4. Of the Native States where the A'bkári management has been acquired, some are attached for A'bkári purposes to adjoining British districts, in the farms for which they are included, and in others the Political Agents take the place of the Collectors.

Sanctioned strength of the establishment for each district, as it stood on 31st July 1894.

5. The sanctioned strength of the establishment for each district, as it stood on the 31st July 1894, is shown in the following table:—

| Districts. | Excise Establishment. | | | | | | Abka'ri Police. | | | | | Total Annual Cost. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Strength. | | | | Cost. | | Strength. | | | Cost. | | |
| | Inspectors on pay exceeding Rs. 50. | Gaugers and Sub-Inspectors on pay of Rs. 50 and less. | Clerks, Kárkuns, and Talátis. | Menials. | Monthly. | Annual. | Head Constables. | Savárs. | Constables. | Monthly. | Annual. | |
| | | | | | Rs. | Rs. | | | | Rs. | Rs. | Rs. |
| Bombay ... ... | 12 | 24 | 9 | 117 | 4,710 | 56,520 | 2 | ... | 10 | 129 | 1,548 | 58,068 |
| Ahmedabad ... ... | 4 | 2 | 1 | 10 | 538 | 6,456 | 4 | ... | 17 | 198 | 2,376 | 8,832 |
| Kaira ... ... ... | 3 | 4 | 1 | ... | 485 | 5,820 | 3 | ... | 15 | 176 | 2,112 | 7,932 |
| Panch Mahals ... | 3 | 5 | ... | 2 | 444 | 5,328 | 3 | ... | 20 | 197 | 2,364 | 7,692 |
| Broach ... ... | 3 | 3 | ... | ... | 420 | 5,040 | 4 | ... | 17 | 187 | 2,244 | 7,284 |
| Surat ... ... ... | 8 | 6 | 12 | 1 | 1,359 | 16,308 | 6 | ... | 52 | 537 | 6,444 | 22,752 |
| Thána ... ... ... | 13 | 25 | 2 | ... | 2,338 | 28,056 | 18 | ... | 76 | 886 | 10,632 | 38,688 |
| Násik ... ... ... | 4 | 7 | 1 | ... | 595 | 7,140 | 3 | ... | 18 | 180 | 2,160 | 9,300 |
| Khándesh ... ... | 11 | 19 | 2 | 35 | 1,964 | 23,568 | 6 | 17 | 24 | 789 | 9,468 | 33,036 |
| Ahmednagar ... | 1 | 4 | ... | ... | 223 | 2,676 | 2 | ... | 23 | 208 | 2,496 | 5,172 |
| Poona ... ... ... | 3 | 6 | 1 | 1 | 628 | 7,536 | 7 | ... | 32 | 356 | 4,272 | 11,808 |
| Sholápur ... ... | 2 | 6 | ... | ... | 390 | 4,680 | 4 | ... | 31 | 304 | 3,648 | 8,328 |
| Sátára ... ... | 2 | 3 | ... | ... | 320 | 3,840 | 3 | ... | 38 | 340 | 4,080 | 7,920 |
| Belgaum ... ... | 3 | 3 | 1 | ... | 445 | 5,340 | 3 | ... | 26 | 253 | 3,036 | 8,376 |
| Dhár ... ... | 3 | 7 | 1 | ... | 580 | 6,960 | 3 | ... | 29 | 268 | 3,216 | 10,176 |
| Bijápur ... ... | 2 | 7 | 1 | ... | 430 | 5,160 | 3 | ... | 25 | 239 | 2,868 | 8,028 |
| Kánara ... ... | 7 | 14 | 1 | 3 | 1,073 | 12,876 | 7 | ... | 56 | 535 | 6,420 | 19,296 |
| Ratn ... ... | 8 | 15 | 2 | 11 | 964 | 11,568 | 9 | ... | 59 | 586 | 7,032 | 18,600 |
| Kolába ... ... | 6 | 22 | ... | 6 | 1,382 | 16,584 | 8 | ... | 70 | 667 | 8,004 | 24,588 |
| Total ... | 98 | 182 | 35 | 186 | 19,288 | 2,31,456 | 98 | 17 | 639 | 7,035 | 84,420 | 3,15,876 |

CONSTITUTION OF THE DEPARTMENT.
Additions and reductions during the year.

By Government Resolution No. 6129, dated 12th October 1893, Political Department, an increase of one Constable on Rs. 9 was sanctioned to the distillery guard at the Wadia distillery in Sankheda Mevás of the Panch Mahál's District. Under the sanction conveyed in Government Resolution No. 4924, dated 7th August 1893, Judicial Department, the Police establishment at the Bijápur distillery was increased by one Constable on Rs. 8. Owing to the closing of the liquor depôt at Hadi in the Málvan táluka of the Ratnágiri district the appointments of Sub-Inspector on Rs. 15 and Constable on Rs. 7, sanctioned by Government Resolution No. 7889, dated the 20th November 1891, were abolished, the former under Government Resolution No. 5325, dated the 22nd June 1894 and the latter by Government Resolution No. 2881, dated the 25th April 1894, Judicial Department. The re-establishment of the depôt and the re-employment of the above establishment from 1st August 1894 has, however, been sanctioned by Government Resolution No. 7487, dated the 8th September 1894. No other changes were made during the year under report in the sanctioned strength of the Abkári establishment as it stood on the 31st July 1893.

## II.—Sources of Revenue and Systems of Administration.

SOURCES OF REVENUE AND SYSTEMS OF ADMINISTRATION.

6. The principal sources of the Abkári revenue of this Presidency are:—

(*a*) The manufacture and sale of country liquor, which term is, for present purposes, to be understood as exclusive of malt liquors brewed in India, and the special descriptions of liquors referred to under clause (*b*) below;

(*b*) The manufacture and sale of malt liquors and of certain special descriptions of country liquors excised at rates leviable under the Indian Tariff Act, on liquors imported from foreign countries;

(*c*) The sale of foreign liquors;

(*d*) The manufacture and sale of intoxicating drugs other than opium or preparations of opium.

Kinds of country liquor.

7. The country liquor taxed and consumed is of two kinds, viz.:—

(i) Distilled spirit, and

(ii) Toddy, or the sap of the palm tree.

Country Spirit.
Use of different descriptions, how distributed.

8. The greater part of the country spirit consumed in the Presidency is made from the dried flowers of the mahuwa or mhowra tree (*Bassia latifolia*), which is common in some of the districts and Native States in Gujarát, in the western portion of the districts of Khándesh and Násik, and in the inland tálukas of the Thána and Kolába districts. Large quantities of mhowra flowers are also imported from the Central Provinces. There is no restriction placed on the import, export, transport, possession and sale of mhowra flowers, except in the district of Thána and three tálukas (Panvel, Karjat, and Pen) of the Kolába district, where certain restrictions have been imposed under Bombay Act III of 1892 since 23rd March 1893.

In the town and island of Bombay, in the district of Ratnágiri, and in the coast tálukas of the districts of Thána and Kolába, both mhowra spirit and spirit distilled from toddy are sold. The drawing and transporting of toddy to licensed distilleries for the manufacture of spirit are subject to the same restrictions as those imposed on toddy intended for consumption in the raw state.

The spirit used in the district of Belgaum is, for the most part, distilled from molasses (jágri). Till lately this kind of spirit was in favour in the other districts of the Southern Marátha Country, but now mhowra spirit is in great measure displacing it.

Various systems of management.

9. The revenue from country spirits throughout the Presidency is raised by one or other of the following systems:—

The out-still and lump-sum-farming system.

(1) The out-still and lump-sum-farming system, under which either the right to manufacture and sell spirit, or that to import and sell spirit, is sold by auction; no still-head duty is charged; but the number of stills and shops is restricted, and the issues and sales of spirit are recorded. This system is at present in force only in the Dohad and Jhálod Tálukas of the Panch Maháls, and in the Cantonment of Deesa. In the former, spirit is manufactured at stills established at places approved by the Collector; in the latter there are no stills, but the spirit required is brought from a distillery in the town of Deesa in Pálanpur territory.

Still-head duty, public and private distilleries and license-fee system in Bombay.

(2) The still-head duty system, with public and private distilleries and license-fees for the right of sale. This is in force only in the town and island of Bombay. Mhowra spirit is supplied from the private distilleries at Uran on the southern side of the harbour, in the Kolába district, on payment of still-head duty according to its alcoholic strength; spirit above 10° U.P. is not allowed to be supplied to Bombay. Toddy spirit is supplied from the public distillery at Dádar, also on payment of still-head duty, and is issued at two strengths, 25° U. P. and 60° U.P. There is no monopoly of sale. The number of shops for the sale of country spirits is fixed, and license-fees are charged, the amounts being settled either by assessment or by auction.

Still-head duty, public and private distillery and minimum guarantee system

(3) The still-head duty system with public and private distilleries and a minimum guarantee. This system is in force in the Thána, Kolába, and Ratnágiri districts, and the coast tálukas of Kánara. The right of sale is separated from the right of manufacture; mhowra spirit is supplied from the private distilleries at Uran, and toddy spirit from the public distilleries established in the district concerned, on payment of still-head duty. Spirit is issued at two strengths,—that for the districts of Thána, Kolába, and Ratnágiri, 25° U.P. and 60° U.P., and that for the coast tálukas of the district of Kánara, 25° U.P. and 40° U.P. The monopoly of sale in the different areas into which these districts have been divided is given to selected farmers, who agree to pay the amounts fixed by the Commissioner on a consideration of the circumstances of each area.

Still-head duty, central distillery and minimum guarantee system.

(4) The still-head duty system with a central distillery and minimum guarantee. This is in force in the rest of the Presidency. The monopoly of sale and manufacture in each area is given to a farmer whom the Commissioner, under the control of Government, selects, and who agrees to pay the amount fixed for the farm. The system of competition has been abandoned everywhere. As a rule there is one distillery in each district, but in Khándesh, owing to its size, three were allowed during the year under report, while Ahmednagar was supplied from the Mundhwa distillery near Poona, Kaira from the Ahmedabad distillery, and the above-ghát tálukas of Kánara from

SOURCES OF REVENUE AND SYSTEMS OF ADMINISTRATION.

Dhárwár. The spirit is issued from the distilleries on payment of still-head duty at two strengths, 25° U.P. and 60° U.P., except in Dhárwár and the above-ghát tálukas of Kánara, where the strengths are 25° U.P. and 40° U.P.

RAW TODDY.

10. Raw toddy is drunk in almost every district in the Presidency, but its consumption is largest in Surat, in the Konkan, and in the Kánarese districts. Owing to the backward condition of the Panch Maháls, no restrictions have yet been placed there on the tapping of trees or the consumption of toddy. Elsewhere the revenue from toddy is raised by means of a tax on all trees tapped, and also in most districts, by license-fees on shops and tree-foot booths.

Only two toddy systems in force.

11. There are two systems for realizing the revenue from toddy, viz. :—

Monopoly system, where in force.

(1) The monopoly system under which the right to sell toddy in a given area is given to the person who guarantees the highest revenue from tree-tax. This is the system now in force in the Násik district, and in the above-ghát tálukas of the Kánara district. In the Násik district in addition to the guaranteed revenue, the farmer has to pay a fee of Rs. 15 for every shop opened by him.

Separate licensing system, where in force.

(2) The separate licensing system, under which three kinds of licenses are ordinarily allowed :—

(*a*) Shop licenses,

(*b*) Tree-foot booth licenses.

(*c*) Domestic consumption licenses.

The licenses are granted on payment of tree-tax, and in the case of the shop and tree-foot booth licenses, on payment of license fees in addition. In Bombay, Ahmedabad and Surat Cities, licenses are also given for hawking toddy on payment of a fee.

Variations in separate licensing system—

12. There are some variations in the way in which this system has been applied to the different districts.

In Bombay.

In Bombay the tappers are independent of the shopkeepers. They pay the tree-tax and supply the toddy as they please to distillers, shopkeepers, and hawkers; separate licenses for domestic consumption only are not granted. The shop license-fees are assessed every three years by the Collector, the number being limited to 100. Men holding tapping licenses are given tree-foot booth licenses on payment of a fee of Rs. 10; hawkers are given licenses on payment of a fee of Rs. 10, the number of such licenses being limited to 50.

In Poona, Ahmednagar, Sholápur, Bijápur, Belgaum, Dhárwár, Thána, Kolába, Ratnágiri, and coast tálukas of Kánara.

13. In the districts of Poona, Ahmednagar, Sholápur, Bijápur, Belgaum, Dhárwár, Thána, Kolába, and Ratnágiri, and in the coast tálukas of Kánara, the system is uniform. Licenses are issued on payment of a license-fee of Rs. 20 in the first six districts, and Rs. 10 in the others; should there be more than one application for a shop, the right of sale is disposed of by auction. The shopkeepers make their own arrangements with tappers, who get tapping licenses on the application of shopkeepers, and on payment of tree-tax.

Licenses to tap and sell at the tree-foot are issued to tree-owners or occupants of lands on which toddy-producing trees grow, on payment of the tree-tax and license-fees at rates fixed for shops.

Licenses to tap a limited number of trees for domestic consumption only are issued to the owners of trees on payment of the tree-tax only.

In Ahmedabad, Broach, and Surat.

14. The system in force in the districts of Ahmedabad, Broach, and Surat is practically the same as that described above, with the difference that—

(*a*) the licensees of shops and tree-foot booths have to pay, in addition to tree-tax and license-fees, tapping fees varying from Rs. 20 to Rs. 5 for every 25 trees or fraction of 25 trees licensed to be tapped;

(*b*) the right to sell toddy at a large number of shops in the City of Surat is not sold by auction, but the shops are assessed for license-fees by the Collector;

(*c*) in three tálukas of the Surat district, viz. Bulsár, Párdi, and Chikhli, special domestic consumption licenses are granted to the Káliparaj, members of the aboriginal races, and to certain other castes, such as Talabda Kolis, Bharwáds, and Dheds, on payment of a lower rate of tree-tax;

(*d*) in some villages of the Chorási and Olpád tálukas of the Surat district, tapping licenses at special reduced rates, Re. 1-8-0 a brab tree, are given for the manufacture of vinegar.

In Sátára, Kaira, and Khándesh.

15. In the Sátára and Kaira districts, licenses are granted to the owners of trees to tap a limited number of trees for domestic consumption only. For some years past no trees have been tapped in the Khándesh district.

Changes during the year.

16. During the year under report, the rates of still-head duty were raised in the Ahmednagar and Sholapur districts,—in the former from Rs. 3-2-0 to Rs. 3-10-0 per gallon 25° U.P. and from Re. 1-10-0 to Re. 1-14-0 per gallon 60° U.P., and in the latter from Rs. 3-2-0 to Rs. 3-4-0 and from Re. 1-10-0 to Re. 1-11-0 respectively. The maximum selling prices in both the districts were fixed at Re. 1-6-0 per gallon 25° U.P., and 14 annas per gallon 60° U.P., in advance of the still-head duty rates.

The country spirit farm of the Bijápur district, which up to 31st July 1892 had been let conjointly with that of the Sholápur district, was, from 1st August 1892, let separately with a central distillery at Bijápur. Owing to the comparatively limited transactions and small value of this farm, the district being in the "Famine Area," rates of still-head duty in this district were not raised concurrently with the increase sanctioned for the Sholápur district, but the maximum selling prices in both districts were raised and assimilated, with effect from 1st August 1893.

The monopoly farms for the sale of raw toddy in Sholápur and Bijápur were abolished, the arrangements for the realization of revenue from this source being assimilated to those in force in the other Deccan districts.

The following changes were made during the year under report in the rates of tree tax in the Surat District:—The rate on date trees tapped in the Bardoli táluka, and in that portion of the Mandvi Táluka which is situated to the south of the Tápti river, was raised from 12 annas to one rupee per tree, and the tax on trees tapped by the Káliparáj, or members of the aboriginal races in the Bulsar Táluka, was raised from 8 to 10 annas per date tree. At the same time the rates of maximum selling price for raw toddy in the Bardoli and Chikhli Tálukás, and in the eastern portion of the Bulsár Táluka, and the southern portion of the Mandvi Táluka, were raised from 6 to 8 pies per 8 drams in the case of toddy sold

SOURCES OF REVENUE AND SYSTEMS OF ADMINISTRATION.

RAW TODDY.

from shops, and from 4 to 6 pies per 8 drams in the case of toddy sold from tree-foot booths. The restriction previously imposed on the grant of licenses to tap trees on payment of tree tax at ordinary rates, for toddy for domestic consumption or for sale at tree-foot booths, in the Balsar, Chikhli, and Pardi Tálúkás was withdrawn.

17. The annexed map is intended to illustrate the distribution of the various country spirit revenue systems above described, and the extent to which they respectively applied at the end of the year under report. It includes Native States, in which the ábkári revenues have been leased to the British Government, or the ábkári system is managed in accordance with agreements passed by, or arrangements made with, the Chiefs. The various rates of still-head duty and tree-tax, and maximum selling prices of country spirit and toddy, in force at the end of 1892-93, and at the end of the year under report, are given in Appendix No. 6.

Country spirit excised at tariff rates.

18. The special descriptions of country spirit referred to under clause (*b*) of paragraph 6 correspond with those which, before the passing of the Bombay A'bkári Act, were commonly described as "manufactured after the European method," such as spirits of wine, methylated spirit, rum, &c., manufactured at the sugar refineries at Sháhjehánpur in the North-West Provinces, Aska in Madras, and perfumed spirit manufactured at Navsári in the Gáekwár's territory. All these are excised at tariff rates, and for administrative purposes are treated as foreign imported spirits, that is, they are sold under licenses for the sale of foreign spirits, though the duty on them is an item of excise revenue. Under this head a new item has been included since 1st January 1891, viz. the excise duty at tariff rates levied on the malt liquors issued from the brewery at Dápuri near Poona.

FOREIGN LIQUOR.

19. Foreign liquor pays on importation the customs duty prescribed by the Tariff Act, and is not subjected to any further impost up to the time of its sale, except a comparatively small fee levied for the grant of licenses authorising its retail sale at appointed shops. The customs duty collected on imported liquor is credited in the Government accounts as Imperial "Customs" revenue, and the license fees only are accounted for as "Excise" revenue.

INTOXICATING DRUGS.

20. The cultivation of hemp for the preparation of intoxicating drugs is but slightly restricted in any way in this Presidency, and the revenue derived from the consumption of these drugs is raised by the annual auction sales of the right to retail them, and by fees on their import, export, and transport. The cultivator cannot sell the drugs without a license; the license authorizes their sale only to a licensed retail vendor, and a vendor cannot transport them from one place to another without a permit, for which the following fees are charged when the drugs are transported from one district to another:—

| | |
|---|---|
| If the amount does not exceed 10 Indian maunds | ... Rs. 5 |
| For every additional 2 maunds ... ... ... | ... Re. 1 |

Fees at the same rates are also levied on permits granted for the import or export of intoxicating drugs into or from the Bombay Presidency, but when the transaction is continuous the fees are charged only once.

## III.—FINANCIAL RESULTS OF THE YEAR'S ADMINISTRATION.

FINANCIAL RESULTS.

REVENUE.

Realizations from all sources.

21. The total realizations of the year under report are contrasted in the following table with those of each of the previous four years:—

| Heads of Revenue. | Realizations in 1889-90. | Realizations in 1890-91. | Realizations in 1891-92. | Realizations in 1892-93. | Realizations in 1893-94. |
|---|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. | Rs. |
| 1. Country liquor ... ... | 75,19,719 | 76,33,336 | 79,16,478 | 80,96,036 | 81,09,845 |
| 2. Imported foreign liquors and country liquors excised at tariff rates | 1,08,129 | 1,31,906 | 1,27,469 | 1,39,168 | 1,39,099 |
| 3. Intoxicating drugs ... | 1,21,020 | 1,30,703 | 1,33,328 | 1,40,714 | 1,50,376 |
| 4. Miscellaneous ... ... | 1,39,100 | 1,48,888 | 1,41,258 | 1,40,293 | 1,41,690 |
| Total ... | 78,87,968 | 80,44,833 | 83,18,533 | 85,16,211 | 85,41,010 |

Gross Revenue.

The gross revenue of the year under report exceeded that of the preceding year by Rs. 24,799.

Revenue from country liquor.

22. As by far the largest portion of the ábkári revenue of this Presidency is derived from country liquor, details of the receipts under that head for each of the last five years are given below :—

| Items. | Realizations in 1889-90. | 1890-91. | 1891-92. | 1892-93. | 1893-94. |
|---|---|---|---|---|---|
| *Revenue from Country Spirit alone.* | Rs. | Rs. | Rs. | Rs. | Rs. |
| 1. Still-head duty on mowra, jagri, and toddy spirit ... ... ... ... ... ... | 53,00,105 | 57,14,534 | 59,79,957 | 61,45,249 | 61,96,488 |
| 2. Deficiency in minimum guaranteed revenue made good by farmers on account of still-head duty ... ... ... ... ... | 3,87,411 | 1,64,640 | 1,22,724 | 82,339 | 5,172 |
| 3. License fees for sale of spirit... ... ... | 2,93,112 | 2,91,651 | 2,91,866 | 2,92,447 | 2,91,077 |
| 4. Farms for manufacture and sale of spirit... | 1,41,750 | 23,440 | 25,440 | 25,400 | 30,700 |
| 5. Tree-tax on trees tapped for extraction of toddy for distillation ... ... ... ... | 38,490 | 63,804 | 80,550 | 86,085 | 56,824 |
| Total ... | 61,60,868 | 62,53,069 | 65,00,537 | 66,31,520 | 65,80,261 |
| *Revenue from Country Spirit and Toddy.* | | | | | |
| 6. Tree-tax on toddy trees tapped for sale of toddy and its distillation ... ... ... | 3,63,918 | 1,86,534 | 2,08,446 | 2,05,302 | 1,87,126 |
| *Revenue from Toddy alone.* | | | | | |
| 7. Tree-tax on toddy trees tapped for sale of raw toddy only ... ... ... ... ... | 6,23,214 | 7,98,480 | 7,99,628 | 8,45,545 | 7,98,643 |
| 8. License fees for sale of toddy ... ... | 3,19,138 | 3,57,873 | 3,75,016 | 3,93,539 | 5,40,309 |
| 9. Deficiency in minimum guaranteed revenue made good by farmers on account of tree-tax ... ... ... ... ... ... | 50,448 | 29,926 | 31,024 | 18,956 | 2,285 |
| 10. Farms for use of toddy trees on Government land ... ... ... ... ... | 2,133 | 2,454 | 1,827 | 1,174 | 1,221 |
| Total ... | 9,94,933 | 11,88,733 | 12,07,495 | 12,59,214 | 13,42,458 |
| Grand Total ... | 75,19,719 | 76,33,336 | 79,16,478 | 80,96,036 | 81,09,845 |

Revenue from country spirit alone, and from country spirit and toddy combined decreased, while that from raw toddy increased during the year.

Still-head duty receipts.

23. The above table shows that (1) the revenue from country spirit alone, and (2) that from country spirit and toddy combined, decreased by Rs. 51,259 and Rs. 18,176 respectively, while that from raw toddy increased by Rs. 83,244. The still-head duty receipts increased by Rs. 51,239, while the deficiency payments were less by Rs. 77,167. The increase in the still-head duty receipts occurred chiefly in Dhárwár (Rs. 43,741), Belgaum (Rs. 43,644), Surat (Rs. 39,745), Sholápur (Rs. 22,030), Ahmednagar (Rs. 17,289), Sátára (Rs. 16,422), and Khándesh (Rs. 14,579). The increase in Belgaum and Dhárwár was due to a good season and better arrangements under the current farmers, that in Sholápur and Ahmednagar to the raising of the rates of duty; and that in Khándesh and Sátára, to the farmers, instead of paying deficiency payments, having removed from the distilleries the full quantities of spirit covered by their minimum guarantees. The increase in the duty collections in Surat was the result of larger consumption of spirits, reported to be principally due to (1) the people having become accustomed to the increased rates of duty,

FINANCIAL RESULTS.

REVENUE.

(2) the failure of the local abstinence leagues, and (3) cessation of the war of competition for border consumption between the British and Gáikwádi farmers. On the other hand, the following districts show large decreases in duty collections :—Bombay (Rs. 32,636), Broach (Rs. 10,254), Thána (Rs. 52,800), Násik (Rs. 26,797), and Kolába (Rs. 41,218). The decrease in Broach is due to the farmer having in the preceding year (1892-93) before the commencement of the monsoon drawn large stocks of liquor from the distillery for sale from the shops during the rains after 1st August 1893. In Násik the triennial contract terminated on 31st July 1894, and there has been a change of farmers. The still-head duty recovered on the unsold stocks surrendered to Government on the termination of the contract, in excess of the minimum guarantee for the year, has since been refunded to the late farmer, and the amount shown in the statement (Appendix No. 1) is the net revenue brought to the credit of the year. The large decrease in Bombay is attributable to the smaller consumption of spirits consequent on the closing of shops during the riots, and to the unsettled state of the City for some little time afterwards.

Ratnágiri.

24. In paragraph 9 of their Resolution No. 4489, dated 21st May last, reviewing the Administration Report of the A'bkári Department for 1892-93, Government observed that no detailed report of the working of the ábkári system in Ratnágiri, which was unfavourably commented on in the reviews of the previous two years' reports, had been given, and they were unable to form an opinion on the information supplied as to whether any marked improvement had occurred. The following paragraphs will accordingly deal with this matter in some detail.

25. The still-head duty and deficiency payments were more by Rs. 6,345 and Rs. 2,776 respectively, while the total revenue from country liquor was less by Rs. 19,087 than in 1892-93. This is a result which cannot be considered satisfactory, and the cause of it is traceable as follows.

26. Until 1st August 1889 the country spirit farms of this district had been granted by tálukás under the out-still system, and the farmers had the monopoly :

(1) of tapping trees for toddy :

(2) selling raw toddy at authorized tree-foot booths and shops :

(3) manufacturing spirit from toddy at one or more stills in each táluka, and selling toddy spirit. It may be taken for granted that here, as elsewhere, any change in the system would meet with opposition from those locally interested in maintaining the existing state of affairs.

27. The first step towards improvement, however, was not calculated to excite hostility except in so far as it might raise fears that further changes might be in contemplation. Under Government Resolution No. 3524, dated 14th May 1889, the farms were given for one year, but (1) the privilege of selling raw toddy was separated from that of selling toddy spirit; (2) the separate toddy shop licensing system was introduced, the country spirit farmers having the privilege of manufacturing their own spirit, and selling it at authorized shops on payment of tree-tax on the trees tapped for toddy for distillation, and of license fees for the joint privilege of manufacture and sale.

28. The next step was the introduction of the system of public distilleries, payment of still-head duty, and guaranteed minimum revenue. Orders on the correspondence about this were issued

in Government Resolution No. 3143, dated 7th May 1890, and the substance of the changes ordered may be thus summarised. The rates of still-head duty, exclusive of drawback on account of tree-tax on raw toddy used in distillation, were fixed at 7 annas per gallon 25° U. P., 5 annas 7 pies per gallon 40° U. P., and 3 annas 6 pies per gallon 60° U. P. The drawback was fixed at 9 annas per gallon 25° U. P., 7 annas 2 pies per gallon 40° U. P., and 4 annas 6 pies per gallon 60° U. P. The maximum selling prices continued as fixed under the previous out-still system, which allowed a margin of Rs. 2 per gallon 25° U. P. between the still-head duty rate, including drawback, and the maximum selling price, and the farms were given to local men for two periods of one year each ending 31st July 1892.

29. Before the expiry of those farms Mr. Carey, as A'bkári Commissioner, in his letter No. 2286, dated 11th May 1892, solicited the orders of Government for the next year. He noted the difficulty found in obtaining persons of capital and standing to take the farms, but owing to the short time, less than two years, during which the new system had been in force, he pronounced no opinion as to the results thereof, and the only modification he recommended was the reduction of the drawback allowance from 9 annas to 8 annas. His recommendation was accepted in Government Resolution No. 4675, dated 2nd June 1892, and he was at the same time asked "whether the farmers might not be allowed to import mhowra spirit from Uran for the supply of shops where there is a demand for that kind of liquor." He was further directed to give his opinion as to the rates of duty which should be levied on such importations, fixing selling prices at the rates allowed for toddy spirit.

30. Shortly afterwards Mr. Carey in his letter No. 2758, dated 10th June 1892, reported certain important changes in the Abkári arrangements of Portuguese India, and in consequence of these suggested certain changes in the rates on brab and cocoanut trees. His suggestions were approved in Government Resolution No. 5370, dated 30th June 1892, directions were given to him to note the high margin between duty rates and selling prices, and to consider the matter when submitting his proposals for the year 1893-94. His attention was again particularly drawn to the advantage of substituting mhowra spirit for toddy spirit and especially in the tálukás adjacent to Goa. The rate of tree-tax on cocoanut and brab trees was raised from Rs. 6 to Rs. 8 per tree, the drawback and still-head duties being as shown in the margin, and selling prices remaining unchanged. The rate on toddy spirit was thus raised from Re. 1 to Re. 1-2-0, while the margin allowed to the farmer was reduced to Re. 1-14-0 per gallon. The important thing, however, to be noted is that for the first time mhowra spirit was allowed to be introduced into the Ratnágiri District. The still-head duty to be paid was as shown in the margin, under the orders conveyed in Government Resolution No. 8270, dated 19th October 1892. With reference to these above quoted orders, Mr. Carey in February 1893 showed cause why the Ratnágiri farms should be given for a term of two years and five months from 1st August 1893, so that in future they should terminate on 31st December instead of on 31st July, and his view was approved in Government Resolution No. 1778, dated 10th March 1893.

| | Drawback per gallon. As. ps. | | Still-head duty per gallon. As. ps. |
|---|---|---|---|
| 25° U. P. | 9 | 8 | 8 4 |
| 40° U. P. | 7 | 9 | 6 8 |
| 60° U. P. | 4 | 10 | 4 2 |

| | | |
|---|---|---|
| Rs. | 1-6-0 | per gallon 25° U. P. |
| „ | 1-1-7 | „ 40° U. P. |
| „ | 0-11-0 | „ 60° U. P. |

31. It fell to me as A'bkári Commissioner to submit for the approval of Government proposals for the disposal of the Rátnágiri

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contracts under the new condition of mhowra spirit competing with toddy spirit. My view was overruled in favour of that of the Collector, Mr. Drew, who recommended that as heretofore the farms should be several in number and given to local men. The result has been unfavourable in every way. The license of the Rájapur farmer has had to be cancelled, that of the Ratnágiri-Sangmeshwar farmer was cancelled during the hot season of the current year, and again disposed of. The license of the second farmer has been cancelled during the present month, and these two farms have for some months past had to be placed under departmental management. I am in weekly, almost daily, correspondence with the present Collector, Mr. Doderet, who reports that all the local men are "men of straw," full of jealousy of each other, and intriguing beyond belief. This is the view which I have held from the first, and this it was which induced me to advise as farmer for the larger half of the district, that which has caused, and is causing all the trouble; a respectable and experienced man from outside. If the contest between mhowra spirit and toddy spirit is to be carried on, and it is undoubtedly the case that the various palm trees in the district cannot supply the demand for toddy spirit and raw toddy, so that there is a demand for consumption of mhowra spirit in considerable quantities, the clique of impecunious, quarrelsome, and intriguing local men must on the next occasion be put on one side altogether, and tenders be invited for the whole district. So long as it is parcelled out into petty sub-divisions, so long will there be difficulty and loss of revenue to Government and just grievances on the part of the consumers that they are not properly supplied with liquor. The new system has hitherto failed, because the first element of success, a respectable and wealthy capitalist contractor, has been denied to it. In Kánara, where the system was introduced under the same orders and with the same conditions as applied to Ratnágiri, there have been difficulties, but they have been overcome, mainly because there was one well-to-do contractor for the district, and with him the Collectr was able to come to fairly satisfactory terms.

32. In the following table are shown the revenue realized from country liquor, and the quantities of mhowra and toddy spirit respectively sold during each of the last four years :—

| | 1890-91. | 1891-92. | 1892-93. | 1893-94. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| Revenue— | | | | |
| Still-head duty on mhowra spirit | ... | ... | 6,386 | 11,999 |
| Toddy spirit ... ... | 27,212 | 34,826 | 40,868 | 41,600 |
| Deficiency payments ... ... | 16,982 | 17,699 | 2,172 | 4,948 |
| Tree-tax on trees— | | | | |
| Tapped for distillation ... | 43,566 | 60,822 | 72,645 | 45,648 |
| „ for sale of toddy ... | 61,983 | 64,164 | 74,978 | 73,899 |
| License fees for the sale of toddy | 26,403 | 30,583 | 32,679 | 32,547 |
| Total ... | 1,76,146 | 2,08,094 | 2,29,728 | 2,10,641 |
| | Gallons. | Gallons. | Gallons. | Gallons. |
| Spirit consumption— | | | | |
| Mhowra spirit reduced to 25° U. P. ... ... ... | ... | ... | 4,330 | 6,637 |
| Toddy spirit reduced to 25° U. P. | 62,055 | 79,450 | 76,458 | 77,250 |
| Total ... | 62,055 | 79,450 | 80,788 | 83,887 |

They seem to me to show that there is room for both kinds of spirit, and that, without unduly intruding on the interests of toddy spirit or raw toddy, a gradually increasing revenue from mhowra spirit may fairly be expected, but the petty local farmer who sublets his shops, and is in fact merely a representative shopkeeper himself, has first to be suppressed. Ratnágiri.

33. In Thána the revenue from country spirit alone decreased by Rs. 52,800 and in Kolába by Rs. 41,218. The cause of this in each case is the same, viz., that before the monsoon of 1892-93, the farmers drew large stocks from the distilleries for sale at their shops after 1st August 1893, and were content with smaller removals during the year under report, but in neither district did they fail to maintain their guarantee. In Thána the actual sales in shops were more by 8,184 gallons, while in Kolába they were less by 11,260 gallons. The cause of this is further alluded to below in paragraph 49. Thána and Kolába.

34. The Mhowra Flowers Act, the provisions of which and notifications thereunder are sufficiently well known, was in force throughout the year in the Thána District, and in that part of Kolába to which it applies, but until there has been a longer experience of its working, it is impossible satisfactorily to compare the figures of the year under report with those of 1892-93, as the Act was in force for only four months of the latter year; but it may be noted that on the representation of the late Collector, Mr. W. F. Sinclair, the free period for dealing in mhowra flowers was under Government Notification No. 1938, dated 14th March 1894, extended to the 25th April 1894. In connexion with the working of the Act I may note that the Collectors of Kolába and of Salt Revenue respectively, brought to notice during the current year, a grievance of merchants importing mhowra flowers to Uran by sea from Bombay and certain ports in Gujarát in the matter of certain restrictions placed on them by the passes in force authorizing the sale of such flowers, but I had the satisfaction, in consultation with Messrs. Lamb and Jenkins, of settling the difficulty, and under the form of pass approved by Government Resolution No. 6971, dated 21st August last, the grievance was removed, and the sales are now conducted at Uran without trouble, but in accordance with the law.

35. I make no apology for summarising the following extracts from some valuable notes on the working of the Act, prepared at my request by Mr. Sinclair, the late Collector of Thána, before his departure. He had so exceptional a knowledge of his district and the subject under discussion that it seems to me his notes should not be left in the obscurity of the official files, as they will be of general service not only for Thána, but for other districts in which the Act is now, or may hereafter, be enforced :—

"The Act was put in force on 16th April 1893 by selecting known mhowra dealers and acting all over the district at one hour, chiefly by means of District Police. The first thing done was to extend old possession licenses in cases where the possessors satisfied me that they could not really get rid of their stocks; often cut off from trade at that season by rivers in continual flood. A smaller number, who had good communications, and had not made use of them to clear off their stocks, were refused renewal. These were all persons who had been fairly warned that the licenses were given only as an indulgence to their alleged ignorance, and to many of them flowers had been restored by the Collector.

Licenses renewed as a matter of grace to allow of clearing off stocks, were mostly renewed only for the period necessary for that purpose, to 30th November or thereabouts. Many of the petitions for such renewals were for such short periods.

*1894.* By order of Government the 'Mhowra Vacation' was extended to 25th April, and upon these orders general warning was issued to all dealers that

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they had better make good use of their time, as but few new licenses would be granted. They seem to have done so, as very few applications for licenses have been received since the 25th April.

The many calendars of the Magistrates will show whether many prosecutions have been necessary, but I have no information of any as yet—23rd May—except a couple from Umbargaon,—imported mhowra. Had there been many the calendars of convictions sent in to the District Magistrate within 24 hours, must have shewn them, as these cases take little time to try, and usually end in conviction.

The Inspectors are not allowed to prosecute without sanction of the Assistant Collectors, who will not give it in petty or doubtful cases.

It may be observed that whereas mhowra was abundant and cheap last year, it is reported now to be scarce and dear in Gujarát, which is the governing market for our prices.

What remains to be seen is whether the abandonment of the May trade by the numerous petty traders, who formerly carried it on, has left stocks in the hands of the cultivators or wild tribes and this only next year's experience and enquiry can show. Taking it altogether I think the Act so far a great success. It is certainly costing very little trouble to work. If we find that stocks gather in the district, the best remedy will probably be found in an even farther extension of the 'Vacation.'".

36. The present Collector, Mr. Silcock, reports that during the year 59 permits were granted for the *possession* of 113,438 maunds of flowers, 65 permits for the *transport* of 13,529 maunds including the balance from last year's produce were granted, and as the season was unfavourable for production, he considers that the balance of 99,909 maunds may safely be regarded as the total quantity stored. He further mentions that there were 291 cases of breaches of the provisions of the Act, in which 293 persons were concerned. The tálukás most conspicuous were Murbád (134), Kalyán (82), and Bhiwndi (23). Of the persons arrested 276 were actually put on trial, 267 were convicted, 3 discharged by the Magistrates, and there were 6 cases the trial in which had not been completed at the close of the year. In 17 cases the persons concerned were released departmentally. The large number of convictions to persons placed on trial shows how carefully the cases were conducted.

37. The Collector of Kolába reports that the Karjat Táluka including the Khálápur Petha is practically the only part of the district in which the working of the Act can be watched, as in the other tálukás to which it applies there are no mhowra trees, in Pen no action was taken under the Act, and in Panvel there were but two cases, both resulting in convictions. Mr. Lamb's letter is somewhat discursive and not entirely relevant, so that I confine myself to a very brief summary of his report. In Karjat there were but 8 permits for transport during the whole year as contrasted with 6 in the four months of the previous year. Four passes only in Form H. to collect, possess, and sell mhowra were issued, and those were for the produce of 1893. The season of 1894 was unfavourable. No estimate of the crop has been formed, but what there was, according to the Collector, was allowed to lie waste, and the cause he assigns is the unreasoning fear of prosecutions caused by the action taken by the local officials on the first introduction of the Act. I cannot but think that had Mr. Lamb shewn the same care and discretion as did Mr. Sinclair in Thána in working the Act, and in personally seeing that its provisions were fully understood by the people, a very different result would have been arrived at. I hope that in the coming season he will spare no efforts in this direction, and that he will be able to report more satisfactory results. As to prosecutions the figures submitted by him show that 98 cases were brought to trial, in which 99 persons were concerned. Of these, 3 were acquitted or discharged

and 96 were convicted, but all these cases except 2 occurred during 1893, so that in 1894 the Act was practically a dead letter in the Karjat Táluka. Besides these, 14 cases were enquired into departmentally and the persons concerned released without being brought to trial.

Revenue from tree tax in Ratnágiri, Kánara, and Bombay.

38. The revenue from tree-tax on trees tapped for extraction of toddy for distillation decreased by Rs. 29,261. This revenue accrues only in the districts of Kánara and Ratnágiri, where, owing to the farmers having been allowed the privilege of bringing mhowra spirit from the licensed distilleries at Uran, the supply of toddy spirit was curtailed and fewer trees were tapped for toddy for distillation. The item "Tree-tax on trees tapped for sale of toddy and its distillation" relates wholly to the town and island of Bombay, and the decrease of Rs. 18,176 under this head is due to the same cause as that which produced a decrease in spirit consumption.

Revenue from Raw Toddy.

The tree tax receipts for raw toddy were less by Rs. 46,902, the decrease being chiefly in the Sholápur and Bijápur districts. The reason was the change of system in the disposal of toddy shops, but the decrease was more than compensated for by increased revenue from license fees (Rs. 1,46,770) in those districts, as well as in Thána, Poona, Ahmednagar, Belgaum, Dhárwár, and Kánara, where there was increased competition for toddy shops. Government having in their Resolution No. 9936, dated 4th instant, on the annual administration report of the Collector of Bijápur, observed that the fall in receipts from tree-tax is a matter requiring careful investigation, I venture to observe that it is not due to illicit tapping of trees or illicit import of toddy as suggested by the Commissioner, S. D., in his review of Mr. Monteath's report. The cause appears to be that one of the conditions of the Hundgund Táluka licenses sold, was that such shops as were under the old system supplied from the Nizám's territory should continue to be so supplied. Under the previous system the contractors had to pay a specified amount of tree-tax whether or no a proportionate number of trees was tapped, and they supplied the shops in the manner most convenient at a particular time, sometimes from local trees, sometimes from those in the Nizám's territory. The shopkeepers now find it more convenient and profitable to bring all, or nearly all, their toddy from the Nizám's territory, and as the revenue from license fees considerably exceeds that from tree-tapping, the question does not seem very important. Correspondence is, however, going on with the Collector as to whether there should be any modification in the present system, so as to increase revenue from tree-tapping without materially affecting revenue from license fees.

39. The fluctuations under the other items mentioned in the table given under paragraph 22 do not call for any special remarks.

Revenue from Foreign Liquor and Indian manufactured Liquors excised at traffic rates.

40. The revenue from imported foreign liquors and Indian manufactured liquors excised at tariff rates for the year under report was less than that for the preceding year by Rs. 69 only.

Revenue from intoxicating drugs.

41. The revenue from intoxicating drugs for the year under report was Rs. 1,50,376 as compared with Rs. 1,40,714 in the preceding year, showing an increase of Rs. 9,662. The increase was principally in Bombay and Thána, the farms of which were given to one contractor, who was thereby enabled to concert measures to stop the petty smuggling from one district into the other by means of the numerous local trains running between Bombay and the several stations on the B. B. & C. I. and G. I. P. Railways in the island of Sálsette.

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Miscellaneous Revenue.

42. The revenue credited under the sub-head "Miscellaneous" is always more or less fluctuating, and shows this year an increase of Rs. 1,397.

EXPENDITURE.

43. As stated in the reports for previous years, I am unable to furnish an account of the actual expenditure incurred in connection with the administration of the Abkári Department proper. The expenditure of the Abkári and Opium Departments is classed together under the major head "Excise," and as a general rule the same establishments do preventive duties for both departments. Details of the expenditure debited to "Excise" in each district according to the statements furnished to me monthly by the Accountant General are given in Appendix No. 2. The total expenditure (exclusive of refunds and drawbacks) for the year under report was Rs. 3,19,028, as against Rs. 3,08,663 in the preceding year, the increase occurring principally under pay and travelling allowances to establishments, due to the cost of the special temporary establishments employed from the contributions paid by opium farmers, being debited to "Excise" as a final charge.

44. The expenditure shown in Appendix No. 2 is exclusive of (1) the cost of the police establishment employed on ábkári and opium duties, (2) compensation to the Bombay Municipality for loss of revenue previously derived by it from shop licenses, and (3) compensation to Native States whose ábkári rights have been leased or acquired. These amount to Rs. 84,420, Rs. 1,43,750, and Rs. 2,32,707 respectively.

## IV.—STATISTICS AND EXPLANATORY REMARKS.

STATISTICS AND EXPLANATORY REMARKS.

INCIDENCE OF TAXATION.

45. The incidence of ábkári taxation per head of population according to the census returns of 1891 for each district of the Presidency proper for each of the last two years is noted in the following table. The corresponding particulars for Native States, the ábkári of which has been leased by the British Government, have not been given, for the reason that the realizations do not include the receipts from foreign liquors and intoxicating drugs, and in some cases those from toddy; but mostly those from country spirit only :—

| British Districts and Native States. | Population according to the Census of 1891. | 1892-93. | | 1893-94. | |
|---|---|---|---|---|---|
| | | Realizations. | Incidence of Taxation per head of Population. | Realizations. | Incidence of Taxation per head of Population. |
| *British Districts.* | | Rs. | Rs. a. p. | Rs. | Rs. a. p. |
| Bombay ... ... ... | 821,764 | 23,11,189 | 2 13 0 | 22,67,290 | 2 12 2 |
| Ahmedabad ... ... | 921,712 | 1,72,192 | 0 3 0 | 1,80,684 | 0 3 2 |
| Kaira ... ... ... | 871,589 | 36,270 | 0 0 8 | 30,564 | 0 0 7 |
| Panch Mahals ... ... | 313,417 | 45,942 | 0 2 4 | 47,393 | 0 2 5 |
| Broach ... ... ... | 341,490 | 2,04,802 | 0 9 7 | 2,01,262 | 0 9 5 |
| Surat ... ... ... | 649,989 | 11,15,114 | 1 11 5 | 11,71,921 | 1 12 10 |
| Thána ... ... ... | 819,580 | 10,06,256 | 1 3 8 | 9,55,867 | 1 2 8 |
| Násik ... ... ... | 843,582 | 1,97,429 | 0 3 9 | 1,68,431 | 0 3 2 |
| Khándesh ... ... ... | 1,493,771 | 5,44,826 | 0 5 10 | 5,49,499 | 0 5 11 |
| Ahmednagar ... ... | 888,755 | 86,248 | 0 1 7 | 1,07,726 | 0 1 11 |
| Poona ... ... ... | 1,067,800 | 6,02,966 | 0 9 0 | 6,12,733 | 0 9 2 |
| Sholápur ... ... ... | 760,689 | 1,61,232 | 0 3 5 | 1,79,597 | 0 3 10 |
| Sátára ... ... ... | 1,225,989 | 89,963 | 0 1 2 | 90,969 | 0 1 2 |
| Belgaum ... ... ... | 1,013,261 | 3,44,614 | 0 5 5 | 3,37,698 | 0 5 4 |
| Dhárwár ... ... ... | 1,051,314 | 3,77,430 | 0 5 9 | 4,36,660 | 0 6 8 |
| Bijápur ... ... ... | 796,339 | 1,90,009 | 0 3 10 | 2,13,984 | 0 4 4 |
| Kánara ... ... ... | 446,351 | 1,82,118 | 0 6 6 | 1,88,149 | 0 6 9 |
| Ratnágiri ... ... ... | 1,105,926 | 2,39,164 | 0 3 6 | 2,18,996 | 0 3 2 |
| Kolaba ... ... ... | 594,872 | 3,98,537 | 0 10 9 | 3,54,418 | 0 9 6 |
| Total ... | 16,018,190 | 83,06,301 | 0 8 4 | 83,13,841 | 0 8 4 |

| British Districts and Native States. | Population according to the Census of 1894. | 1892-93. | | 1893-94. | |
|---|---|---|---|---|---|
| | | Realizations. | Incidence of Taxation per head of Population. | Realizations. | Incidence of Taxation per head of Population. |
| *Native States.* | | Rs. | | Rs. | |
| Cambay ... ... ... | ..... | 16,680 | ..... | 17,766 | ..... |
| Rewa Kántha States .. | ..... | 23,425 | ..... | 22,044 | ..... |
| Mahi Kántha States ... | ..... | 1,077 | ..... | 655 | ..... |
| Jawhár ... ... ... | ..... | 21,032 | ..... | 20,589 | ..... |
| Sudhágad ... ... ... | ..... | 11,086 | ..... | 10,961 | ..... |
| Khándesh Mewás ... ... | ..... | 15,420 | ..... | 10,443 | ..... |
| Akalkot ... ... ... | ..... | 5,609 | ..... | 6,789 | ..... |
| Deccan Jághirs ... ... | ..... | 18,754 | ..... | 20,782 | ..... |
| Southern Marátha Country Jághirs ... ... ... | ..... | 90,961 | ..... | 1,11,969 | ..... |
| Savanur ... ... ... | ..... | 5,866 | ..... | 5,171 | ..... |
| Total ... | ..... | 2,09,910 | ..... | 2,27,169 | ..... |
| Grand Total ... | ..... | 85,16,211 | ..... | 85,41,010 | ..... |

46. The average incidence of ábkári taxation per head of population, according to the census of 1891, for the year under report, was the same as last year, viz. 8 annas and 4 pies. As usual the incidence of taxation per head of population was highest in Bombay, where for the year under report it amounted to Rs. 2-12-2, as compared with Rs. 2-13-0 in the preceding year; while it was lowest in Kaira, where it was 7 pies in 1893-94 and 8 pies in 1892-93. In Surat it was Rs. 1-12-10 and Rs. 1-11-5, and in Thána Rs. 1-2-8 and Rs. 1-3-8 for 1893-94 and 1892-93 respectively. In the remaining districts it varied from Re. 0-9-6 in Kolába to Re. 0-1-2 in Sátára.

CONSUMPTION OF COUNTRY SPIRIT.

47. The statistics furnished in columns 12 to 15 of Appendix No. 4 represent the quantities of country spirit issued from the distilleries for sale from the shops both in British districts and in the villages of the Native States, the ábkári of which has been leased to the British Government. The following statement shows the total consumption of country spirit in each district and in the whole Presidency, for each of the last two years, and the average rate of consumption per head of population. The quantities are given in gallons of strength 25° U. P. :—

| District. | Population. | 1892-93. | | 1893-94. | |
|---|---|---|---|---|---|
| | | Gallons. | Rate of consumption per head of Population. | Gallons. | Rate of consumption per head of Population. |
| | | | Drams. | | Drams. |
| Bombay ... ... | 821,764 | 562,505 | 32·9 | 549,733 | 32·1 |
| Ahmedabad ... ... | 921,712 | 64,309 | 3·3 | 70,243 | 3·7 |
| Kaira ... ... ... | 871,589 | 12,089 | 0·7 | 12,242 | 0·7 |
| Panch Mahals ... | 313,417 | 97,747 | 15·0 | 69,292 | 10·6 |
| Broach ... ... | 341,490 | 75,682 | 10·6 | 77,299 | 10·9 |
| Surat ... ... ... | 649,989 | 335,967 | 24·8 | 352,746 | 26·0 |
| Thána ... ... | 819,580 | 390,783 | 22·9 | 398,967 | 23·4 |
| Násik ... ... | 843,582 | 79,570 | 4·5 | 71,290 | 4·1 |
| Khándesh ... ... | 1,493,771 | 318,033 | 10·2 | 272,719 | 8·8 |
| Ahmednagar ... ... | 888,755 | 25,311 | 1·4 | 22,125 | 1·2 |
| Poona ... ... | 1,067,800 | 135,249 | 6·1 | 135,963 | 6·1 |
| Sholápur ... ... | 750,689 | 31,678 | 2·0 | 35,402 | 2·3 |
| Sátára ... ... | 1,225,989 | 20,774 | 0·8 | 22,188 | 0·8 |
| Bijápur ... ... | 796,339 | 19,779 | 1·2 | 22,176 | 1·3 |
| Belgaum ... ... | 1,013,261 | 58,010 | 2·7 | 61,377 | 2·9 |
| Dhárwár ... ... | 1,051,314 | 74,468 | 3·4 | 81,090 | 3·7 |
| Kánara ... ... | 446,351 | 46,488 | 5·0 | 45,215 | 4·9 |
| Ratnágiri ... ... | 1,105,926 | 80,788 | 3·5 | 83,887 | 3·6 |
| Kolába ... ... | 594,872 | 147,745 | 11·9 | 136,485 | 11·0 |
| Total ... | 16,018,190 | 2,576,975 | 7·7 | 2,520,439 | 7·6 |

STATISTICS AND EXPLANATORY REMARKS.

CONSUMPTION. COUNTRY SPIRIT.

48. The total sales decreased by 56,536 gallons. The fluctuations in sales in the districts of Kaira, Broach, Poona, Sátára, and Kánara were not large. The sales increased in the districts of Ahmedabad (5,934 gallons), Surat (16,779 gallons), Thána (8,184 gallons), Sholápur (3,724 gallons), Belgaum (3,367 gallons), Dhárwár (6,622 gallons), Bijápur (2,397 gallons), and Ratnágiri (3,099 gallons). The causes which are reported to have contributed to the larger consumption in Surat have already been stated. The change of farmers in Ahmedabad in 1892-93, and in Sholápur, Belgaum, and Dhárwár in 1893-94, and the grant of the contracts for a period of three years resulted in better arrangements by the new farmers for suppressing illicit distillation of liquor within, and illegal importation from without the districts referred to. A more favourable season also contributed towards the increase in the consumption of licit liquor. The increase in sales in Bijápur is probably due to the farm having been granted for a period of three years, instead of one year, as had previously been the case.

49. The consumption of spirit decreased in the following districts:—Bombay (12,772 gallons), Panch Maháls (28,455 gallons), Násik (8,280 gallons), Khándesh (45,314 gallons), Ahmednagar (3,186 gallons), and Kolába (11,260 gallons). The decreased consumption in Bombay was due, as already stated, to the closing of the shops during the late riots; that in the Panch Maháls was from the completion of the railway extension works in the district removing a considerable number of regular consumers; that in Ahmednagar to the increase in the still-head duty rates and consequently in the selling price; and that in Kolába to a so-called "temperance movement" in the district which lasted for about four months. It was I understand really due to a desire to punish Government for enhancing the land revenue assessment in Panvel, by causing their revenue from liquor to fall off! A "temperance movement" on this principle naturally had no solid foundation. In Khándesh there can, I am afraid, be little doubt that there has been mismanagement of the farm by the contractor, who has not given to it sufficient personal attention. There is no doubt that many of his shop-keepers have been successfully prosecuted before the Magistrates for selling short measure, and there is a strong belief in the district that this is due to the prevalence of "kasar." The decrease is most marked in the tálukas most given to drinking habits, and in places where if excessive prices are charged, the people have every facility for illicit distillation or smuggling. In Násik it was due partly to the unfavourable nature of the season, but mainly to the farmer being entirely non-resident and having left the management to his agent, so that mal-practices were prevalent. The contractor, whose last year it was, has not had his farm renewed.

50. As in previous years, the average rate of consumption per head was largest in Bombay, and lowest in Kaira and Sátára. Of the mofussil districts, Surat, Thána, Kolába, Broach, and Panch Maháls give the highest rates, per head, of consumption as usual, but I am respectfully of opinion that in none of them can the rate be deemed unduly high for the circumstances of the districts concerned. All of them are very feverish, and most of them have a heavy rainfall.

51. During the year under report toddy spirit was manufactured only in Bombay, Ratnágiri, and Kánara, and the subjoined statement shows the quantity of toddy used in distillation and the quantity of spirit manufactured therefrom in each district in each of the last two years:—

| | Toddy distilled | | Spirit manufactured. | |
|---|---|---|---|---|
| | 1892-93. | 1893-94. | 1892-93. | 1893-94. |
| | Gallons. | Gallons. | Gallons. 25° U.P. | Gallons. 25° U.P. |
| Bombay ... ... | 826,622 | 632,669 | 125,034 | 95,765 |
| Kánara ... ... | 130,393 | 111,694 | 23,676 | 19,767 |
| Ratnágiri ... ... | 708,342 | 443,920 | 91,328 | 74,288 |

52. The quantity of toddy spirit manufactured in each of the three districts during the year under report was less than in the preceding year. The toddy distilled was drawn almost wholly from cocoanut and brab trees. In Bombay 6·6 gallons, in Kánara 5·7 gallons, and in Ratnágiri 5·9 gallons of toddy were ordinarily required to manufacture one gallon of spirit of strength 25° U.P. The quantities of spirit issued from the distilleries and passed into consumption are included in the statistics given in the table under paragraph 47 above. The numbers of trees tapped for toddy for distillation in the Kánara and Ratnágiri districts are shown in the margin. Similar particulars for Bombay cannot be given, as separate licenses are not issued there to tap trees for toddy (*a*) for distillation, and (*b*) for consumption in the raw state. The total numbers of trees of each kind tapped in Bombay, in each of the last two years, are shown in the margin.

| | 1892-93. | 1893-94. |
|---|---|---|
| Kánara ... | 1,680 | 1,397 |
| Ratnágiri ... | 9,085 | 5,706 |

| | 1892-93. | 1893-94. |
|---|---|---|
| Cocoanut trees ... | 13,832 | 12,738 |
| Brab ,, | 820 | 614 |
| Date ,, | 4,913 | 4,487 |

53. In the Máhim division and at the Dádar distillery inquiries have been continued regarding the average outturn of toddy per tree. During the year under report, the yield of 2,910 trees was recorded and the average thus ascertained was 96·0 gallons per tree, as compared with 95·5 for the preceding year and a mean of 93·4 for the last eight years. According to the ascertained average for the year, the total yield of the cocoanut and brab trees tapped is estimated at 1,286,208 gallons. Deducting from this 632,669 gallons, the quantity admitted into the distillery for the manufacture of spirit, the cocoanut and brab toddy which passed into consumption in the raw state is estimated at 653,539 gallons. The quantity similarly estimated for the preceding year was 577,037 gallons. Date-tree toddy is rarely distilled in Bombay. The number of trees tapped was less by 426 than in the previous year.

RAW TODDY.
Number of trees tapped and quantity of toddy sold.

54. The following statement shows the number of trees licensed to be tapped, for raw toddy, in each mofussil district of the Presidency, and the quantity of toddy reported to have been sold from the shops, during the year under report and in the preceding year:—

STATISTICS AND EXPLANATORY REMARKS.

CONSUMPTION.

Raw Toddy.

| Districts. | 1892-93. Trees tapped. Cocoanut. | Brab. | Date and Wild Plam. | Quantity of Toddy sold. | 1893-94. Trees tapped. Cocoanut. | Brab. | Date and Wild Plam. | Quantity of Toddy sold. |
|---|---|---|---|---|---|---|---|---|
| | | | | Gallons. | | | | Gallons. |
| Ahmedabad ... | ... | ... | 225 | 2,851 | ... | ... | 400 | 6,194 |
| Kaira ... | ... | 759 | ..... | ..... | ... | 738 | ..... | ..... |
| Panch Mahals | ... | ... | ..... | ..... | ... | ... | ..... | ..... |
| Broach | ... | 1,025 | 230 | 42,821 | ... | 1,862 | 710 | 75,139 |
| Surat ... | ... | 1,824 | 123,261 | 2,330,030 | ... | 1,155 | 126,917 | 2,285,203 |
| Thána... | ... | 272 | 7,158 | 15,042 | 705,432 | 418 | 6,971 | 13,961 | 681,481 |
| Násik ... | ... | ... | ... | 812 | 8,311 | ... | ... | 592 | 5,722 |
| Khándesh | ... | ... | ... | ..... | ..... | ... | ... | ..... | ..... |
| Ahmednagar... | ... | ... | ... | 1,765 | 31,258 | ... | ... | 1,566 | 55,302 |
| Poona | ... | 88 | ... | 6,581 | 244,469 | 71 | ... | 6,935 | 239,761 |
| Sholápur | ... | ... | ... | 20,305 | 152,143 | ... | ... | 12,250 | 134,846 |
| Sátára | ... | ... | ... | 8 | ..... | ... | ... | 11 | ..... |
| Belgaum | ... | ... | ... | 25,069 | 208,625 | ... | ... | 23,246 | 347,134 |
| Dhárwár | ... | ... | ... | 29,093 | 309,023 | ... | ... | 33,366 | 383,910 |
| Bijápur | ... | ... | ... | 58,171 | 607,468 | ... | ... | 33,052 | 687,028 |
| Kánara | ... | 3,525 | ... | 3,989 | 317,834 | 3,491 | ... | 4,073 | 348,835 |
| Ratnágiri | ... | 9,368 | ... | 23 | 547,983 | 9,239 | ... | ..... | 599,744 |
| Kolába | ... | 565 | 1,529 | 2,559 | 149,799 | 462 | 1,401 | 2,701 | 124,334 |
| Total | ... | 13,818 | 12,295 | 287,333 | 5,748,047 | 13,681 | 12,127 | 259,780 | 5,974,633 |

Trees tapped for the manufacture of vinegar.

55. The above table includes 1,442 brab trees tapped in 1892-93 and 925 trees tapped in 1893-94 in the Surat district for the manufacture of vinegar. Excluding the trees tapped for the manufacture of vinegar, there was a decrease of 137 cocoanut trees and of 27,553 date and wild palm trees, and an increase of 349 brab trees tapped for raw toddy during the year under report.

Trees tapped for raw toddy.

Cocoanut and brab trees tapped.

56. Cocoanut trees were tapped for raw toddy in the districts of Thána, Poona, Kánara, Ratnágiri, and Kolába, in which last district and in Thána both cocoanut and brab trees were tapped. In the districts of Kaira, Broach, and Surat brab trees were used. In all districts except Kaira, Panch Maháls, and Khándesh, date and wild palm trees were tapped. In Khándesh no toddy is used, and I have been in correspondence with the Collector on the subject. The supply of trees there is, however, very limited and scattered, and the revenue to be gathered from them would be but trivial. The fluctuations in the number of trees of each kind tapped in Kaira (21 trees), Poona (17 trees), and Kánara (34 trees) were very small. In Surat there was a decrease of 152 trees, in Thána of 41 trees, in Ratnágiri of 129 trees, and in Kolába of 231 trees. The yield of toddy per cocoanut and brab tree during the year under report appears to have been greater than in the previous year, and hence fewer trees were tapped; while the decrease in Kolába is also attributable to the temperance movement in the district already referred to. In Broach the number of brab trees tapped for raw toddy increased by 837. The explanation given by the Collector is quoted below:—

"The system of collecting revenue on the tapping of trees introduced by Government Resolution No. 4958, dated 13th June 1892, was not liked by the people, who held back for some time in hope of thereby inducing Government to reduce the rates for tapping trees, and the revenue of the past year (1892-93) suffered in consequence. It was at last understood that Government would not be moved, and the practice of tree-tapping was accordingly resumed at the rates imposed. The result is that the number of trees tapped during the year under report shows an increase."

Date and wild palm trees tapped.

57. The number of date and wild palm trees tapped for raw toddy in the several districts of the Presidency during the year under report was smaller by 27,553 than in the preceding year.

58. The districts in which the fluctuations did not exceed 400 trees are noted below. There was an increase of 3 trees in Sátára, 84 in Kánara, 142 in Kolába, 175 in Ahmedabad, 280 in Broach, and 354 in Poona, while there was a decrease of 23 trees

in Ratnágiri, 199 in Ahmednagar, and 220 in Násik. The fluctuations in Sátára, Kánara, Kolába, and Ratnágiri are comparatively small, and do not call for any special explanation. The increase in Ahmedabad was due to the opening of three additional toddy shops referred to later on; and that in Broach has been explained in paragraph 56 above. Poona is supplied with toddy from trees tapped in the district itself, as well as from some trees tapped in Ahmednagar. There was an increase in Poona of 354 trees and a decrease of 199 trees in Ahmednagar, and the net increase may be ascribed to ordinary fluctuations. In Násik the toddy revenue is realized under a monopoly farm; the minimum guarantee for the year under report was Rs. 1,220, as compared with Rs. 2,002 for the preceding year, and the farmer tapped fewer trees.

59. The districts in which the fluctuations exceeded 1,000 trees are noted below. There was an increase of 3,656 trees in Surat, and of 4,273 trees in Dhárwár; while there was a decrease of 1,081 trees in Thána, 8,055 in Sholápur, 1,823 in Belgaum, and 25,119 in Bijápur. As stated in paragraph 16 above, the rate of tree tax on trees tapped for domestic consumption by the Káliparaj in the Bulsár táluka of the Surat district was raised, during the year under report, from 8 to 10 annas per date tree, and the restrictions previously imposed on the issue of ordinary domestic consumption and tree-foot booth licenses in that táluka and in the Chikhli and Párdi tálukas were removed. The result was that trees tapped by the Káliparaj decreased by 1,865, while those tapped under the ordinary domestic consumption, booth and shop licenses increased by 5,521. The increase in Dhárwár was due to the opening of 2 additional tree-foot booths, and 19 toddy shops in the year under report, in the place of 21 shops which were closed in 1892-93 for want of satisfactory offers for them, as stated in paragraph 55 of the report for that year. The decrease of 1,081 trees in Thána occurred almost wholly in the Umbargaon Petha, where the number of domestic consumption licenses was reduced from 45 to 27, that of booths from 18 to 15, and that of shops from 49 to 47. After the passing of the Mhowra Flowers Act, it was feared that the persons who were previously engaged in the trade in mhowra flowers for illicit distillation, might take to speculative tapping for the same purpose. Mr. Sinclair, the late Collector, restricted the issue of licenses, and the number of trees to be tapped under them to actual requirements of each village in the Petha, in accordance with the rules sanctioned in Government Resolution No. 4866, dated the 8th July 1889, as modified by Government Resolution No. 4082, dated 5th June 1893, in order to avoid any surplus toddy being made available for illicit distillation. The decrease in the number of trees tapped in Belgaum is explained by the Collector as follows:—

"The number of trees tapped during the year under report again fell by 1,823. Special inquiries were instituted as to the cause of this decrease, and it was found that the trees selected this year for tapping appeared to be more productive than usual, and hence the yield of juice was sufficient to meet requirements. This theory is to some extent confirmed by the fact that certain toddy shop licenses reduced the number of trees for which they had originally applied, as they found by experience that a less number would suffice to meet the local demand."

60. In Sholápur and Bijápur the decrease amounted to 8,055 trees and 25,119 trees respectively. As stated in paragraph 16 above, the toddy farms on the monopoly system in these districts were abolished, and the separate shop licensing system introduced from 1st August 1893. Under the previous system the monopoly farmers guaranteed a minimum revenue from tree tax only,

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Raw Toddy.

paid no fees for the privilege of sale, and were allowed to import toddy from the Nizám's territory to supplement the quantity drawn from trees tapped locally; the farmers were not therefore very careful in selecting, for tapping, the most productive trees. Under the new system each shop is licensed separately, and the licensee has to pay, in addition to the usual tree tax, a fee for the privilege of sale of toddy, such shops as were under the old system supplied with toddy from the Nizám's territory being allowed to continue to be so supplied under the new system. I have referred to this point in paragraph 38 above, and further remarks are therefore unnecessary. The quantities of toddy imported into each district in each of the last two years are noted in the margin.

| | 1892-93. Gallons. | 1893-94. Gallons. |
|---|---|---|
| Sholápur ... | 5,263 | 1,705 |
| Bijápur ... | 139,953 | 179,377 |

Sales of toddy not entirely trustworthy.

61. The figures as to sales of toddy cannot be said to be entirely trustworthy; they have been extracted from the accounts furnished by the licensed vendors, and do not include the quantities of toddy drawn under domestic consumption licenses.

Imports of foreign liquors.

62. As mentioned in paragraph 19, the Customs duty on foreign liquors imported by sea is credited to Imperial revenues. The following statement, however, shows the quantities of the principal kinds of liquors imported into Bombay by sea in each of the last two years. The figures are for the revenue and not for the financial year:—

| | 1892-93. | 1893-94. |
|---|---|---|
| | Gallons. | Gallons. |
| 1. Ale, beer, porter, cider, and other sorts of fermented liquors ... ... ... | 737,017 | 697,605 |
| 2. Liqueurs ... ... ... ... | 3,472 | 2,688 |
| 3. Brandy, whisky, and other spirits ... ... | 251,833 | 274,876 |
| 4. Champagne and other sparkling wines ... | 13,337 | 10,797 |
| 5. Wines of other sorts ... ... ... | 101,099 | 104,347 |
| 6. Perfumed spirits ... ... ... | 8,078 | 7,552 |
| Total ... | 1,114,836 | 1,097,865 |

63. The imports of (1) ale and other fermented liquors, (2) liqueurs, (4) champagne and other sparkling wines, and (6) perfumed spirits during the year under report, decreased by 39,412 gallons, 784 gallons, 2,540 gallons, and 526 gallons, respectively; while those of (3) brandy, whisky, and other spirits, and (5) wines of other sorts, increased by 23,043 gallons and 3,248 gallons respectively. The fluctuations which require special notice in this report are—(*a*) the large decrease in the imports of fermented liquors, and (*b*) the equally large increase in the imports of potable spirits. It will be seen from paragraphs 49 and 50 of the report for the year 1892-93 that the imports of fermented liquors in that year were larger by 24,091 gallons than those in the preceding year, and it is probable that the decrease of 39,412 gallons in the imports of the year under report was due to considerable stocks in store at the commencement of the year. The quantities of malt liquors issued from the Brewery at Dápuri near Poona are noted in the margin. The increase in the imports of potable spirits during the year under report is explained by the Collector of Land Revenue, Customs and Opium, Bombay, in his report on the administration of the Customs Department of the Port of Bombay for the year 1893-94, as due to speculative imports, during the two months preceding the passing of the Indian Tariff Act, 1894, with the

| | Gallons. |
|---|---|
| 1892-93 ... | 705,186 |
| 1893-94 ... | 704,647 |

CONSUMPTION.

Foreign Liquors.

view of evading the anticipated enhancement of duty. I think this is probably the case, and I further believe that the decrease in the imports of sparkling wines, liqueurs, and fermented liquors is due to the low rates of exchange. Many former consumers cannot now afford to drink these, and they take their alcoholic stimulants more in the form of spirits of one sort or other diluted with aerated waters. This view is confirmed by the figures of sales contained in the next paragraph.

Consumption of imported liquors and country liquors excised at tariff rates.

64. The following statement shows the sales by foreign liquor licensees of foreign imported liquors and country spirits excised at tariff rates in each district of the Presidency of Bombay for each of the last two years :—

| Districts. | 1892-93. | | | | | 1893-94. | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Fermented Liquors. | Wines. | Liqueurs. | Spirits (potable). | Spirits of Wine and other non-potable Spirits. | Fermented Liquors. | Wines. | Liqueurs. | Spirits (potable). | Spirits of Wine and non-potable Spirits. |
| | Gallons. | Gallons. | Gallons. | Gallons. | Gallons. | Gallons. | Gallons. | Gallons. | Gallons. | Gallons. |
| Bombay ... ... | 132,611 | 49,267 | 2,731 | 98,918 | 5,392 | 43,093 | 47,889 | 3,861 | 1,03,012 | 4,855 |
| Ahmedabad ... | 2,835 | 789 | 33 | 4,365 | 82 | 1,965 | 714 | 25 | 4,518 | 3 |
| Kaira ... ... | 1 | 10 | ... | 156 | 1 | 4 | 10 | ... | 182 | ... |
| Panch Mahâls ... | 35 | 40 | 6 | 248 | ... | 129 | 107 | 7 | 464 | ... |
| Broach ... ... | 157 | 208 | 14 | 1,376 | 1 | 213 | 212 | 13 | 1,493 | 2 |
| Surat ... ... | 405 | 698 | 55 | 3,311 | ... | 484 | 660 | 49 | 3,462 | 1 |
| Thâna ... ... | 980 | 900 | 26 | 3,901 | 6 | 748 | 888 | 80 | 4,234 | 7 |
| Násik ... ... | 2,294 | 355 | 6 | 2,894 | 5 | 1,554 | 336 | 5 | 2,383 | 18 |
| Khándesh ... | 3,250 | 591 | ... | 3,613 | 9 | 2,651 | 501 | 1 | 3,216 | 10 |
| Ahmednágar ... | 849 | 436 | 233 | 3,741 | 6 | 1,216 | 484 | 167 | 5,186 | 8 |
| Poona ... ... | 56,477 | 4,356 | 962 | 16,103 | 198 | 25,700 | 3,001 | 630 | 12,520 | 60 |
| Sholápur ... ... | 1,050 | 259 | 9 | 2,150 | 4 | 1,097 | 238 | 8 | 2,314 | 5 |
| Sátára ... ... | 1,782 | 948 | 67 | 3,569 | .. | 1,767 | 939 | 48 | 3,883 | ... |
| Belgaum ... ... | 87,748 | 973 | 69 | 4,923 | 167 | 66,455 | 950 | 102 | 4,792 | 203 |
| Dhárwár ... ... | 752 | 204 | 20 | 2,328 | ... | 796 | 247 | 34 | 2,508 | ... |
| Bijápur ... ... | 63 | 17 | ... | 346 | 3 | 63 | 19 | ... | 356 | 2 |
| Kánara ... ... | 78 | 331 | ... | 705 | 7 | 121 | 322 | ... | 692 | 3 |
| Ratnágiri ... ... | 57 | 227 | ... | 1,017 | ... | 53 | 155 | ... | 843 | 2 |
| Kolába ... ... | 298 | 171 | 208 | 1,021 | ... | 369 | 195 | 155 | 1,040 | ... |
| Total ... | 291,752 | 60,780 | 4,439 | 1,54,148 | 5,881 | 148,478 | 57,867 | 5,185 | 157,128 | 5,184 |

65. The quantities entered in the foregoing table are those reported by the licensees ; their accuracy cannot be vouched for. As under paragraph 2 of section 16 of the Bombay A'bkári Act, 1878, no license is required for the sale of any liquor not manufactured or produced in India, in its original casks or packages as imported, or in small quantities as *bonâ fide* samples, I have no means of ascertaining the quantities of foreign liquors sold under this concession. Similarly owing to no permit being required under clause (*a*), section 12 of the Act, for the transport of foreign liquors, I am unable to state how much of the liquor entered in the above table as sold by the wholesale licensees, passed into consumption within the Presidency or was exported to other Provinces. Nor can the sales shown against each district be assumed to represent the actual consumption of foreign liquors in that district. Part of the liquor sold by large firms in Bombay, Poona, and other stations is bought by shopkeepers at other stations. Similarly some of the Europe shopkeepers in Káthiáwár, Pálanpur, Mahikántha, the Nizám's territory, the Berárs, Central Provinces, &c., get their supplies from or through the principal licensed vendors in the neighbouring British districts. Foreign liquor is also supplied by the Poona firms to many Government officers and others at outstations.

Intoxicating Drugs.

66. The quantities of bháng, gánja, and other kinds of intoxicating drugs sold from the licensed shops in each district of the Presidency of Bombay during the year under report are entered in column 20 of Appendix No. 4.

Number of shops.

67. Particulars as to the number of shops licensed for the sale of the several kinds of liquors and intoxicating drugs, and

STATISTICS AND EXPLANATORY REMARKS.

the average number of population served by each shop are given in Appendices Nos. 3 and 5.

For sale of country spirits.

68. The number of shops licensed for the sale of country spirits in the several districts of the Presidency during the year under report was 2,565 as compared with 2,586 in the preceding year, being a decrease of 21 shops. 11 shops in Poona, 7 in Ratnágiri, 6 in Kánara, 2 in Surat, and 1 each in Bombay, Thána, and Dhárwár, were closed during the year, while 4 additional shops in Bijápur, 2 in Khándesh, and 1 each in Násik and Belgaum were opened.

Licenses to tap trees for toddy for domestic consumption.

69. During the year under report, 10,033 licenses were issued for tapping trees for toddy for domestic consumption; the number issued in the preceding year was 10,926. Additional licenses were granted as follows:—10 in Kaira, 11 in Broach, 3 in Belgaum, and 1 each in Ahmednagar and Poona; while there was a decrease in Thána and Kolába of 28 and 5 respectively. In Surat the number of ordinary domestic consumption licenses was increased by 303 and that of special licenses granted to Káliparaj fell off from 9,055 in 1892-93 to 7,866 in 1893-94. The large increase in the number of ordinary domestic consumption licenses granted in Surat is due to the removal of the restriction previously placed on the issue of this kind of license in the Balsár, Chikhli, and Párdi tálukas, while the decrease in the number of special domestic consumption licenses granted to the Káliparaj was due to the raising of the rate of tree tax, as noted in paragraph 16 above.

For hawking toddy.

Three additional licenses for hawking toddy were granted during the year under report—2 in Surat, and 1 in Ahmedabad.

Tree foot-booths and shops licensed for the sale of toddy.

70. There were 492 tree-foot booths and 1,291 shops licensed for the sale of toddy in 1893-94, as compared with 442 booths and 1,278 shops licensed in the preceding year, showing an increase of 50 booths and 13 shops. In Sholápur one shop license was converted into a booth license; in Bombay there was a decrease of two booth licenses; in Thána four booth licenses were not renewed, but in their place five additional shops were licensed; in Bijápur 27 shop licenses were converted into 20 booth licenses; in Kolába the number of booths was reduced by eight, while three additional shops were opened; in Poona two additional booth licenses were granted in place of one shop closed. In Belgaum one booth, in Kánara one shop, in Ahmedabad three shops, in Ahmednagar three booths and three shops, and in Ratnágiri 15 shops, in addition to the number licensed in the preceding year were opened. In Broach five shops were closed and sixteen new booths were licensed, and in Surat two shops were closed and 19 new booths were licensed during the year under report. In paragraph 55 of the report for the year 1892-93, it was stated that 21 shops were closed in Dhárwár during that year for want of satisfactory offers for them. In the past year 19 of them were re-opened and two converted into booths.

Licenses for the sale of imported liquors and country spirits excised at tariff rates.

71. The number of hotels, refreshment rooms, and shops licensed for the sale of imported foreign liquors, and Indian manufactured liquors excised at tariff rates during the year under report was 377, as compared with 379 in the preceding year. Three licenses were withdrawn in Bombay, and one each in Ahmedabad, Násik, Belgaum, Kánara, and Ratnágiri; while two additional licenses were issued in Dhárwár, and one each in the Panch Maháls, Thána, Ahmednagar, and Sholápur.

Shops licensed for the sale of intoxicating drugs.

72. The number of shops licensed for the sale of intoxicating drugs in the several districts of the Presidency during the year under report was 643, as compared with 649 in the preceding year. Two additional shops were opened in Poona and Belgaum respectively and one in Kolába, while seven shops in Bombay, and four in Sholápur were closed during the year.

73. As directed in paragraph 13 of Government Resolution No. 5741, dated 13th July 1892, the number of shops is being gradually lessened wherever diminution is possible without risk of inciting the sale of illicit liquor, or drugs, shops being everywhere limited to the number actually required. Wherever new shops were opened, care was taken to ascertain previously the wishes of the local residents.

Offences against Abkári laws.

74. The subjoined table shows the number of offences against the ábkári laws in each district of the Presidency for the year under report as contrasted with those for the previous year. The cases falling under the principal heads, viz. (*a*) illicit distillation of spirits and possession of implements for the same purpose, and (*b*) illicit importation and possession of liquor, are shown separately; while all others are grouped together under the head "Miscellaneous":—

| Districts. | 1892-93. | | | | | 1893-94. | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Illicit distillation and possession of implements, &c., for the same. | Illicit importation and possession of liquor. | Other miscellaneous offences. | Total. Cases detected. | Total. Cases in which convictions were obtained. | Illicit distillation and possession of implements, &c., for the same. | Illicit importation and possession of liquor. | Other miscellaneous offences. | Total. Cases detected. | Total. Cases in which convictions were obtained. |
| Bombay .. .. .. | .. | 19 | 16 | 35 | 33 | ... | 26 | 34 | 60 | 54 |
| Ahmedabad .. .. .. | .. | 25 | 23 | 48 | 47 | 4 | 23 | 27 | 54 | 50 |
| Kaira .. .. .. | 39 | 27 | 8 | 74 | 59 | 43 | 40 | 10 | 93 | 79 |
| Panch Mahals .. .. | 27 | 32 | 3 | 62 | 61 | 70 | 25 | 7 | 102 | 102 |
| Broach .. .. .. | 3 | 3 | 9 | 15 | 10 | 3 | 9 | 4 | 16 | 10 |
| Surat .. .. .. .. | 124 | 71 | 168 | 363 | 320 | 191 | 59 | 108 | 358 | 331 |
| Thána .. .. .. .. | 481 | 30 | 577 | 1,088 | 967 | 211 | 56 | 458 | 725 | 642 |
| Násik .. .. .. .. | 78 | 12 | 5 | 95 | 71 | 82 | 28 | 13 | 123 | 108 |
| Khándesh .. .. .. | 218 | 81 | 8 | 307 | 280 | 287 | 93 | 49 | 429 | 382 |
| Ahmednagar .. .. | 1 | 1 | 7 | 9 | 6 | 1 | 1 | 1 | 3 | 3 |
| Poona .. .. .. .. | 3 | 8 | 12 | 23 | 19 | 1 | 14 | 11 | 26 | 24 |
| Sholápur .. .. .. | .. | .. | 8 | 8 | 4 | ... | 9 | 8 | 17 | 13 |
| Sátára .. .. .. .. | .. | 1 | 9 | 10 | 3 | ... | 1 | 5 | 6 | 6 |
| Belgaum .. .. .. | 8 | 22 | 9 | 39 | 30 | 5 | 21 | 3 | 29 | 25 |
| Dhárwár .. .. .. | 8 | 17 | 3 | 28 | 22 | 3 | 26 | 8 | 37 | 29 |
| Bijápur .. .. .. | .. | 19 | 4 | 23 | 21 | ... | 18 | 1 | 19 | 17 |
| Kánara .. .. .. | .. | 16 | 48 | 64 | 49 | ... | 20 | 16 | 36 | 31 |
| Ratnágiri .. .. .. | 7 | 20 | 145 | 172 | 130 | 6 | 24 | 84 | 114 | 102 |
| Kolába .. .. .. | 28 | 6 | 89 | 123 | 113 | 9 | 8 | 95 | 112 | 109 |
| Total .. | 1,025 | 410 | 1,151 | 2,586 | 2,245 | 916 | 501 | 942 | 2,359 | 2,117 |

Total number of cases detected and convictions obtained.

75. The total number of cases detected decreased from 2,586 in the previous year to 2,359 in the year under report, while the percentage of convictions on the number of cases brought up in 1893-94 was 90 as against 87 in 1892-93. It is satisfactory to note that the cases of illicit distillation and possession of implements for unauthorized manufacture decreased by 109. Those of illicit importation and possession of liquor increased by 91 and the other miscellaneous offences against the ábkári laws fell off by 209.

Cases of illicit distillation.

76. The districts in which illicit distillation is most common are Khándesh, Surat, the Panch Mahals, Thána, and Násik. I contrast below the number of cases falling under this head detected in each of these five districts in the year under report with those in the previous year:—

| Districts. | Number of cases of illicit distillation. | | Increase or decrease in 1893-94. |
|---|---|---|---|
| | 1892-93. | 1893-94. | |
| Khándesh ... ... | 218 | 287 | +69 |
| Surat ... ... ... | 124 | 191 | +67 |
| Panch Mahals ... | 27 | 70 | +43 |
| Thána ... ... ... | 481 | 211 | —270 |
| Násik ... ... ... | 78 | 82 | +4 |

STATISTICS AND EXPLANATORY REMARKS.

In Khándesh.

In Khándesh there was an increase of 69 cases; but as the subject of illicit distillation has been fully discussed in separate reports, and as Government have, by their Resolution No. 8212, dated the 5th October last, passed orders on the matter, it is unnecessary for me to consider it here. I may, however, say that with the evidence before me now, which was before Mr. Loch when he wrote his report on which that Resolution was passed, I am compelled to concur generally in the conclusions come to by him.

In Surat.

Surat shows the considerable increase of 67 cases. This is apparently due in some measure to the illicit dealings in mhowra being diverted from Thána to Surat. Mr. Lely reports, "Large consignments of mhowra flowers which were formerly sent for illicit purposes into the Thána District are now poured into the Bulsar, Chikli, and Pardi tálukás of this district." It may be mentioned that in Párdi alone, which borders on the Umbargaon Táluka, there were 41 cases of illicit distillation in the year under report. I am in correspondence with Mr. Lely as to the best means of checking this.

In Panch Mahál.

It is to be regretted that in the Panch Mahál, where the cases of illicit distillation had fallen off from 41 in 1891-92 to 27 in 1892-93, rose again to 70 in the year under report, an increase of 43 over the previous year. The Collector, Mr. J. Pollen, has submitted no explanation regarding this, but his report has been called for.

Thána.

The Thána District shows a satisfactory falling off of 270 cases in the year under report, as compared with 1892-93, and I have no doubt that this is due to the operation of the Mhowra Flowers Act which was in force in the whole year as against four months in 1892-93. Násik shows an increase of 4 cases, which calls for no remarks.

Kaira and Kolába.

The other districts in which illicit distillation is not uncommon are Kaira and Kolába. In the former there was an increase of 4 cases; while in the latter the number fell from 28 in the previous year to 9 in the year under report.

Cases of illicit importation and possession of liquor.

77. In the number of cases of illicit importation and possession, there was an increase of 26 in Thána, 16 in Násik, 13 in Kaira, and 12 in Khándesh, while Surat shows a decrease of 12. The increase in Thána is chiefly due to illicit importation from Daman into the Umbargaon Táluka. The decrease in Surat is probably due to the increase in illicit distillation referred to above. The increase in Násik, Khándesh, and Kaira calls for more watchfulness and energy, though these districts being more or less surrounded by and interlacing with foreign territory, the establishments have to contend against serious difficulties, and the detection of so many cases is creditable to them.

Other miscellaneous offences.

78. Under the head 'Other miscellaneous offences' which include breaches of license conditions and other petty cases against the ábkári laws, the total decrease in the number of cases detected was 209. Thána shows a decrease of 119 cases, Ratnágiri of 61, Surat of 60, and Kánara of 32; while in Khándesh and Bombay there was an increase of 41 and 18 cases respectively. The increase in Bombay was mainly due to increased vigilance and activity against Fakirs and beggars for selling gánja.

79. I have already alluded to the excellent work done by Mr. W. F. Sinclair in Thána. In Khándesh Mr. Cumine, though I have not always been able to agree with him, has worked most zealously and conscientiously in a district which in ábkári matters

is, with perhaps the exception of Thána, the most difficult to manage satisfactorily, and I need scarcely say that in the year under notice, I have had in Bombay City and Island every assistance from Mr. J. M. Campbell, C.I.E., and his Assistant, Mr. Almon, to whom my acknowledgments are due for their constant and valuable aid and advice.

I have the honour to be,
Sir,
Your most obedient Servant,

T. D. MACKENZIE,
Acting Commissioner of Customs,
Salt, Opium and Ábkári.

# IMPERIAL FORM No. I.

*Excise Revenue and Net Revenue of 1893-94.*

| District. | Detail of Gross Receipts during the year by Districts from | | | | | | | | | | | | | | | | | | | | | | | | | | | Remarks. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Imported Liquors. | Spirits manufactured in India paying duty at higher rates than ordinary Country Spirit. | | | | Country Spirits and Fermented Liquors. | | | | | | | | Opium and its preparations including poppy heads. | | | | | Drugs, other than Opium. | | | Fines, Forfeitures and Miscellaneous. | | | | | Grand Total. | Total Charges as in Form 2. | Net Revenue in the year. | |
| | License fees. | Duty on Spirits. | Duty on Malt liquors. | License fees. | Total. | Still-head duty. | Proceeds of out-still farms. | License fees for sale of Country Spirits. | Deficiency in Minimum Revenue for Still-head duty. | Tree Tax. | Toddy-shop License fees. | Deficiency in Minimum Guaranteed Revenue for Tree Tax. | Total. | Duty. | License fees. | Deficiency in Minimum Guaranteed Vend. | Gain on sale-proceeds of Opium. | Total. | Ganja, Bhang, &c. | | | Fines and Forfeitures under Abkári Act. | Fines and Forfeitures under Opium Act. | Other items, Abkári Revenue. | Other items, Opium Revenue. | Total. | | | | |
| | | | | | | | | | | | | | | | | | | | Fees on permits. | License fees. | Total. | | | | | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 30 | 31 |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | |
| Bombay ... | 68,593 | 3,500 | ... | 7 | 3,507 | 16,25,154 | ... | 2,91,077 | ... | 1,87,126 | 9,428 | ... | 21,12,785 | 9,92,600 | 3,600 | 952 | 29,011 | 10,26,163 | 401 | 48,000 | 48,401 | 91 | 2,274 | 33,913 | 91 | 36,369 | 32,05,818 | 2,44,382 | 30,51,436 | |
| Ahmedabad ... | 1,540 | ... | ... | ... | ... | 1,62,097 | 5,700 | ... | ... | 300 | 400 | ... | 1,68,997 | 46,200 | ... | ... | ... | 46,200 | 116 | 6,690 | 6,806 | ... | 456 | ... | 3,000 | 3,456 | 2,26,999 | 16,929 | 2,10,070 | |
| Kaira ... | 175 | ... | ... | ... | ... | 46,812 | ... | ... | ... | 725 | 1,135 | ... | 48,672 | ... | ... | ... | ... | ... | 42 | 1,320 | 1,362 | ... | 8 | ... | 1,800 | 1,808 | 52,017 | } 16,400 | 1,01,351 | |
| Panch Mahâls ... | 100 | ... | ... | ... | ... | 37,840 | 25,000 | ... | ... | ... | ... | ... | 62,840 | ... | ... | ... | ... | ... | 39 | 566 | 605 | ... | ... | 389 | 1,800 | 2,189 | 65,734 | | | |
| Broach ... | 200 | ... | ... | ... | ... | 1,80,135 | ... | ... | ... | 12,046 | 2,380 | ... | 1,94,531 | ... | 300 | ... | ... | 300 | 68 | 1,900 | 1,968 | ... | 25 | 63 | 1,800 | 1,888 | 1,98,887 | 6,562 | 1,92,325 | |
| Surat ... | 1,805 | 99 | ... | ... | 99 | 6,78,680 | ... | ... | ... | 3,10,141 | 1,65,453 | ... | 11,54,274 | ... | ... | ... | ... | ... | 66 | 3,505 | 3,571 | 257 | 24 | 1,715 | 1,200 | 3,196 | 11,62,945 | 19,620 | 11,43,325 | |
| Thâna ... | 3,320 | ... | ... | ... | ... | 8,15,713 | ... | ... | ... | 1,08,579 | 28,519 | ... | 9,52,411 | ... | ... | ... | ... | ... | 54 | 6,505 | 6,559 | 81 | ... | 885 | ... | 966 | 9,43,256 | 31,774 | 9,31,482 | |
| Nâsik ... | 1,503 | ... | ... | ... | ... | 1,54,000 | ... | ... | ... | 1,184 | 250 | 36 | 1,55,370 | ... | ... | ... | ... | ... | 240 | 7,971 | 8,231 | 5 | 69 | 22 | 1,200 | 1,296 | 1,66,400 | 9,477 | 1,56,923 | |
| Khândesh ... | 870 | ... | ... | ... | ... | 5,40,000 | ... | ... | ... | ... | ... | ... | 5,40,000 | ... | ... | ... | ... | ... | 15 | 7,000 | 7,015 | ... | ... | 2,157 | 2,575 | 4,732 | 5,52,617 | 34,785 | 5,17,832 | |
| Ahmednagar ... | 975 | ... | ... | ... | ... | 88,184 | ... | ... | ... | 3,132 | 6,523 | ... | 98,819 | ... | ... | ... | ... | ... | 1,867 | 3,017 | 4,884 | 1 | 8 | 47 | 1,200 | 1,256 | 1,05,934 | 4,218 | 1,01,716 | |
| Poona ... | 5,418 | ... | 41,040 | 53 | 44,093 | 5,15,000 | ... | ... | ... | 14,236 | 20,906 | ... | 5,50,202 | ... | ... | ... | ... | ... | 120 | 17,000 | 17,120 | ... | 139 | 563 | 1,200 | 1,902 | 6,18,735 | 9,965 | 6,08,770 | |
| Sátára ... | 1,073 | ... | ... | ... | ... | 1,01,024 | ... | ... | ... | 22 | ... | ... | 1,01,046 | ... | ... | ... | ... | ... | 317 | 3,426 | 3,743 | 16 | 1 | ... | .. | 17 | 1,05,879 | 6,208 | 99,671 | |
| Sholápur ... | 1,262 | ... | ... | .. | ... | 1,26,755 | ... | ... | ... | 24,500 | 25,526 | ... | 1,76,621 | ... | ... | ... | ... | ... | 70 | 8,695 | 8,765 | ... | 4 | 597 | 1,200 | 1,801 | 1,88,419 | 8,341 | 1,80,108 | |
| Bijápur ... | 265 | ... | ... | ... | ... | 71,827 | ... | ... | ... | 66,104 | 69,514 | ... | 2,07,445 | ... | 509 | ... | ... | 509 | ... | 4,100 | 4,100 | ... | .. | 390 | ... | 390 | 2,12,709 | 5,931 | 2,06,778 | |
| Belgaum ... | 92 | ... | ... | ... | ... | 2,81,662 | ... | ... | ... | 46,492 | 64,850 | ... | 3,93,004 | ... | 2,716 | ... | ... | 2,716 | 165 | 3,727 | 3,892 | 6 | ... | 177 | 5 | 188 | 4,00,755 | 8,255 | 3,92,500 | |
| Dhárwár ... | 1,135 | ... | ... | ... | ... | 2,93,741 | ... | ... | ... | 66,732 | 92,755 | ... | 4,53,228 | ... | 5,507 | ... | ... | 5,507 | 305 | 11,685 | 11,990 | ... | 50 | 868 | 8 | 926 | 4,72,786 | 11,090 | 4,61,696 | |
| Kánara ... | 435 | ... | ... | ... | ... | 1,06,288 | ... | ... | 224 | 51,323 | 17,550 | 2,249 | 1,77,634 | ... | 425 | ... | ... | 425 | 114 | 5,289 | 5,403 | 1 | 2 | 468 | ... | 471 | 1,84,323 | 13,227 | 1,71,101 | |
| Ratnágiri ... | 375 | ... | ... | ... | ... | 53,599 | ... | ... | 4,948 | 1,19,547 | 32,547 | ... | 2,10,641 | ... | 517 | ... | ... | 517 | 73 | 1,316 | 1,389 | 56 | ... | 3,307 | ... | 3,363 | 2,16,285 | 19,909 | 1,96,376 | |
| Kolába ... | 1,520 | ... | ... | ... | ... | 3,17,488 | ... | ... | ... | 29,874 | 2,663 | ... | 3,50,025 | ... | 3 | ... | ... | 3 | 647 | 3,925 | 4,572 | ... | ... | 382 | ... | 382 | 3,56,502 | 17,440 | 3,39,062 | |
| Total ... | 91,459 | 3,599 | 44,040 | 60 | 47,699 | 61,96,429 | 30,700 | 2,91,077 | 5,172 | 10,42,593 | 5,40,309 | 2,285 | 81,08,565 | 10,38,800 | 13,577 | 952 | 29,011 | 10,82,340 | 4,739 | 1,45,637 | 1,50,376 | 514 | 3,060 | 45,943 | 17,079 | 66,596 | 95,47,035 | 4,84,513 | 90,62,522 | |

T. D. MACKENZIE,
Acting Commissioner of Customs,
Salt, Opium and Abkári.

IMPERIAL FORM 2.

*Excise Charges, 1893-94.*

| District. | Detail of Charges during the year. | | | | | Grand Total Charges. | Remarks. |
|---|---|---|---|---|---|---|---|
| | Establishment. | Travelling Allowance. | Supplies and Services. | Contingencies. | Refunds. | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | |
| Bombay— | | | | | | | |
| Commissioner of Customs ... | ..... | ..... | ..... | 179 0 0 | ..... | 179 0 0 | |
| Collector of Land Revenue, Customs and Opium ... ... | 41,800 1 0 | 3,934 0 3 | 7,051 14 2 | 2,617 11 4 | *1,65,454 9 2 | 2,20,858 3 11 | * Inclusive of refunds of Opium pass-fee due to several Native States. |
| *Collector of Salt Revenue* ... | 21,860 11 7 | 507 4 5 | 40 10 0 | 936 9 7 | ..... | 23,345 3 7 | |
| Ahmedabad... ... ... | 10,471 1 7 | 1,902 1 8 | 3,709 5 6 | 816 0 9 | 31 0 6 | 16,929 10 0 | |
| Kaira ... ... ... | 11,171 7 2 | 2,612 2 3 | 2,438 7 1 | 177 10 6 | ..... | 16,399 11 0 | |
| Panch Mahals ... ... | | | Included in | Kaira. | | | |
| Broach ... ... ... | 5,149 3 0 | 1,210 7 0 | 87 0 0 | 115 1 3 | ..... | 6,561 11 3 | |
| Surat ... ... ... | 15,081 12 11 | 2,891 5 5 | 907 7 10 | 739 0 9 | ..... | 19,619 10 11 | |
| Thána ... ... ... | 21,016 14 6 | 7,033 12 9 | 3,327 4 0 | 395 15 9 | ..... | 31,773 15 0 | |
| Násik ... ... ... | 7,003 1 7 | 1,820 2 8 | 476 0 0 | 173 2 9 | ..... | 9,477 7 0 | |
| Khándesh ... ... ... | 23,727 13 0 | 6,907 8 6 | 3,366 4 7 | 783 5 10 | ..... | 34,784 15 11 | |
| Ahmednagar ... ... | 2,996 5 2 | 1,112 13 6 | 5 0 0 | 104 7 9 | ..... | 4,218 10 5 | |
| Poona ... ... ... | 6,937 11 3 | 2,089 11 0 | 760 3 3 | 177 4 0 | ..... | 9,964 13 6 | |
| Sátára ... ... ... | 4,628 4 1 | 1,276 11 9 | 38 14 6 | 264 0 3 | ..... | 6,207 14 7 | |
| Sholápur ... ... ... | 6,415 14 11 | 1,677 7 0 | 86 4 6 | 161 1 9 | ..... | 8,340 12 2 | |
| Bijápur ... ... ... | 4,601 10 6 | 1,198 5 6 | 83 7 1 | 47 10 1 | ..... | 5,931 1 2 | † Exclusive of the Opium and Abkári compensations paid annually to the several Native States in terms of their agreements as well as that paid to the Bombay Municipality for loss of revenue. |
| Belgaum ... ... ... | 6,244 2 6 | 1,869 2 4 | 50 0 0 | 91 10 3 | ..... | 8,254 15 1 | |
| Dhárwár ... ... ... | 8,927 15 3 | 1,775 7 3 | 48 12 6 | 338 4 6 | ..... | 11,090 7 6 | |
| Kánara ... ... ... | 9,070 13 6 | 2,965 11 10 | 263 4 0 | 926 14 5 | ..... | 13,226 11 9 | |
| Ratnágiri ... ... ... | 13,666 2 1 | 3,233 3 3 | 1,227 6 7 | 1,782 2 1 | ..... | 19,908 14 0 | |
| Kolába ... ... ... | 12,288 11 9 | 4,406 8 0 | 213 5 0 | 537 2 3 | ..... | 17,439 11 0 | |
| Total Charges for the year ... | 2,33,059 13 4 | 50,417 14 4 | 24,180 14 7 | 11,369 3 10 | †1,65,485 9 8 | 4,84,513 7 9 | |

T. D. MACKENZIE,
Acting Commissioner of Customs, Salt, Opium and Abkári.

# IMPERIAL FORM 3.

## *Manufactories, Licenses and Shops.*

| District. | Manufacture of Liquor. Number of | | | | | Vend of Liquor and Drugs. Number of Wholesale Licenses for sale of | | | | | Number of Special Licenses for Retail Sale of Liquors, otherwise than in ordinary Retail Shops, *e.g.*, Hotels, Refreshment Rooms and Steamers. | | | | | Number of Shops licensed to sell by Retail. | | | | | | | | | | | Remarks. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Country Spirit Distilleries. | | | | | | | | | | | | | | | Country Fermented Liquor (Toddy). | | | | | Opium and its preparations. | | | | | |
| | Breweries. | Distilleries for the manufacture of Spirit paying duty at higher rates than ordinary Country Spirits. | Central Distilleries, public or private. Mowra and Molasses Spirit. | Central Distilleries, public or private. Toddy Spirit. | Out-stills. | European Liquors imported or manufactured in India. | Country Spirit. | Country Fermented Liquor (Toddy). | Opium and its preparations. | Drugs other than Opium. | Hotels. | Ordinary Refreshment Rooms and Stalls. | Railway Refreshment Rooms. | Travellers' Bungalows. | Temporary Refreshment Stalls. | European Liquors imported or manufactured in India. | Country Spirit. | Domestic consumption Licenses. | Hawking Licenses. | Tree-foot Booth Licenses. | Toddy-shop Licenses. | Total. | Raw Opium. | Madat and Chandul and other preparations of Opium. | Total of Columns 24 and 25. | For Medical purposes (Druggists' permits and the like.) | Drugs other than Opium (Bhang, Ganja, &c.) | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 |
| Bombay ... ... ... | ... | ... | ... | 1 | ... | 71 | 1 | ... | ... | ... | 18 | 33 | 1 | ... | 60 | 50 | 319 | ... | 50 | 76 | 100 | 226 | 11 | ... | 11 | 55 | 72 | |
| Ahmedabad ... ... | ... | ... | 1 | ... | ... | 5 | ... | ... | ... | ... | ... | ... | 1 | ... | ... | 7 | 68 | ... | 1 | 1 | 6 | 8 | 155 | ... | 155 | 11 | 40 | |
| Kaira ... ... ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 2 | 35 | 21 | .. | ... | ... | 21 | 149 | ... | 149 | ... | 12 | |
| Panch Mahals ... ... | ... | ... | 1A | ... | 2 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 2 | 59 | ... | ... | ... | ... | ... | 34 | ... | 34 | ... | 3 | |
| Broach ... ... ... | ... | ... | 1 | ... | ... | 4 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 65 | 14 | ... | 16 | 16 | 46 | 50 | ... | 50 | ... | 11 | |
| Surat ... ... ... | ... | ... | 1 | ... | ... | 6 | ... | ... | ... | ... | ... | ... | 1 | ... | ... | 7 | 303 | 9,319 | 16 | 64 | 259 | 9,658 | 23 | ... | 23 | 5 | 23 | |
| Thana ... ... ... | ... | ... | ... | ... | ... | 4 | ... | ... | ... | ... | 1 | ... | 1 | ... | ... | 11 | 341 | 652 | ... | 240 | 234 | 1,126 | 16 | ... | 16 | ... | 19 | |
| Násik ... ... ... | ... | ... | 1 | ... | ... | 1 | ... | ... | ... | ... | ... | ... | 3 | 1 | 4 | 7 | 104 | ... | ... | ... | 10 | 10 | 41 | ... | 41 | ... | 45 | |
| Khándesh ... ... | ... | ... | 3 | ... | ... | 4 | ... | ... | ... | ... | 2 | ... | 2 | ... | ... | 2 | 248 | ... | ... | ... | ... | ... | 102 | ... | 102 | ... | 109 | |
| Ahmednagar ... ... | ... | ... | ... | ... | ... | 5 | ... | ... | ... | 231 | ... | ... | 3 | ... | ... | 2 | 25 | ... | ... | 4 | 8 | 12 | 52 | ... | 52 | ... | 41 | |
| Poona ... ... ... | 1 | ... | 1 | ... | ... | 25 | ... | ... | ... | ... | 9 | ... | 3 | 2 | 44 | 3 | 74 | 7 | ... | 7 | 40 | 54 | 50 | ... | 50 | 50 | 44 | |
| Sátára ... ... ... | ... | ... | 1 | ... | ... | 11 | ... | ... | ... | ... | 3 | 1 | 1 | 3 | ... | 2 | 56 | 4 | ... | ... | ... | 4 | 39 | ... | 39 | ... | 33 | |
| Sholápur ... ... ... | ... | ... | 1 | ... | ... | 6 | ... | ... | ... | ... | ... | ... | 2 | ... | ... | 2 | 33 | ... | ... | 1 | 17 | 18 | 42 | ... | 42 | ... | 32 | |
| Bijápur ... ... ... | ... | ... | 1 | ... | ... | 2 | ... | ... | ... | ... | ... | ... | 1 | ... | ... | ... | 73 | ... | ... | 20 | 103 | 123 | 17 | ... | 17 | ... | 34 | |
| Belgaum ... ... ... | ... | ... | 1 | ... | ... | 7 | ... | ... | ... | ... | ... | ... | 2 | ... | ... | ... | 116 | 3 | ... | 1 | 85 | 89 | 13 | ... | 13 | ... | 35 | |
| Dhárwár ... ... ... | ... | ... | 1 | ... | ... | 4 | ... | ... | ... | ... | ... | ... | 2 | ... | ... | 2 | 125 | ... | ... | 2 | 98 | 100 | 22 | ... | 22 | ... | 44 | |
| Kánara ... ... ... | ... | ... | ... | 2 | ... | ... | ... | ... | ... | ... | ... | ... | 1 | ... | ... | 6 | 154 | ... | ... | ... | 113 | 113 | 9 | ... | 9 | ... | 19 | |
| Ratnagiri ... ... ... | ... | ... | ... | 7 | ... | 7 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 190 | ... | ... | ... | 96 | 96 | 8 | ... | 8 | ... | 12 | |
| Kolába ... ... ... | ... | ... | 17 | ... | ... | 6 | ... | ... | ... | ... | 5 | ... | 2 | ... | ... | 2 | 177 | 13 | ... | 60 | 106 | 179 | 13 | ... | 13 | 3 | 15 | |
| Total ... | 1 | ... | 31 | 10 | 2 | 168 | 1 | ... | ... | 231 | 38 | 34 | 24 | 6 | 108 | 107 | 2,565 | 10,033 | 67 | 492 | 1,291 | 11,883 | 846 | ... | 846 | 124 | 643 | |

*Note.*—When one license covers the sale of more than one kind of liquor or drug, the shop should be shown in the column for one kind only, the fact being noted in the column for remarks.
A.—Exclusive of the distillery at Wadia in the Sankheda Mewas under the Rewa Kantha Agency.

T. D. MACKENZIE,
Acting Commissioner of Customs, Salt, Opium and Abkári.

# IMPERIAL FORM 4.

# IMPERIAL

## *Duty and*

| District. | Spirits manufactured in India paying duty at higher rates than ordinary Country Spirits. | | | | | | | | | | Country Spirits | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | *Ordinary Spirits.* | | | *Spirits of* Wine. | | Methylated Spirits of Wine. | | Perfumed Spirits. | | Malt Liquor. | | Issues of |
| | Issues at average strength Imperial Gallon. | | Rate of duty per Imperial Gallon of London Proof Strength. | Issues, Imperial Gallons. | Rate of duty per Imperial Gallon of London Proof Strength. | Issues, Imperial Gallons. | Rate of duty per Imperial Gallon. | Issues, Imperial Gallons. | Rate of duty per Imperial Gallon. | Issues, Imperial Gallons. | Rate of duty per Imperial Gallon. | At strength of 25° U. P. | At strength of 60° U. P. |
| 1 | 2 | | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| | Number of Imperial Gallons. | Average strength per Gallon. | Rs. a. p. | | Rs. a. p. | | | | Rs. a. p. | | Rs. a. p. | | |
| Bombay ... ... | 321 | 5·3° U.P. | 6 0 0 | 175 | 6 0 0 | ... | ... | 1 | 8 0 0 | ... | ..... | 1,65,272 | 72,407 |
| Ahmedabad ... ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ..... | 70,310 | 176 |
| Kaira .. ... ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ..... | 19,602 | 6,700 |
| Panch Mahâls ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ..... | 10,920 | 1, 58,696 |
| Broach ... ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ..... | 72,340 | 8,144 |
| Surat ... ... ... | 11 | 15° U. P. | 6 0 0 | ... | ... | ... | ... | 5 | 8 0 0 | ... | ..... | 1,50,247 | 4,09,168 |
| Thâna... ... ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ..... | 1,17,619 | 5,46,569 |
| Násik ... ... ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ..... | 53,300 | 31,161 |
| Khándesh ... ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ..... | 66,874 | 4,56,432 |
| Ahmednagar ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ..... | 24,597 | ... |
| Poona... .. ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 704,647 | 0 1 0 | 1,42,069 | ... |
| Sátára ... ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ..... | 28,864 | .. |
| Sholápur ... ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | .. | ..... | 38,952 | ... |
| Bijápur ... ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ..... | 22,985 | ... |
| Belgaum ... ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ..... | 77,700 | ... |
| Dhárwar ... ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ..... | 93,957 | ... |
| Kánara ... ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ..... | 45,233 | ... |
| Ratnágiri ... ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ..... | 37,662 | 1,01,898 |
| Kolába ... ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ..... | 1,02,913 | 76,385 |
| Total ... | ... | ... | ... | 175 | ... | ... | ... | 6 | ... | 704,647 | ..... | 13,41,416 | 18,67,736 |

Note—Toddy spirit is sold in the Town and Island of Bombay, in the Thâna District (during 1893-94 it was sold

* Inclusive of the quantity of Bhâng sold

# FORM 4.

*Consumption.*

| ISSUED FROM CENTRAL DISTILLERIES, PUBLIC OR PRIVATE. | | | | OPIUM AND ITS PREPARATIONS. | | | OTHER DRUGS. | | | REMARKS. |
|---|---|---|---|---|---|---|---|---|---|---|
| Imperial Gallons. | | Rates of Duty. | | Issues in sers (1 ser=2 lbs. of 40 tolas each) from Government Treasuries (or in districts where the supply is not derived entirely from Treasuries, amount sold by retail). | Prices per ser (2 lbs. of 40 tolas each). | | Amount sold by retail in sers (1 ser=2 lbs. of 40 tolas each). | | | |
| At strength of 40° U.P. | Equivalent of London Proof of the total of columns 12, 13 and 14. | Strength. | Per Gallon. | | Wholesale, that is, price at which Opium is sold from the Treasury. | Retail average price at which retail Vendors sell. | Bhang. | Ganga. | Other sorts. | |
| 14 | 15 | 16 | | 17 | 18 | 19 | 20 | | | 21 |
| | | | Rs. a. p. | | Rs. | Rs. | | | | |
| (20·2°U.P.) 3,45,845 | 4,28,901 | 25°U.P. | 3 0 0 (b) | 7,506 | 19 | 24 | 1,382 | 10,518 | 1,100 | (b) Shows rate of duty on toddy spirit exclusive of the drawback on account of tree-tax. |
| | | 60°U.P. | 2 1 6 (b)<br>1 1 10 (b) | | | | | | | |
| ... | 52,803 | 25°U.P. | 2 6 0 (c)<br>2 4 0 (d)<br>0 12 0 (e) | 7,768 | 20 | 25 | 920 | 4,320 | 400 | (c) Shows the rate of duty applicable to the city, cantonment and portion within ten miles round, and (d) to the rest of the district. |
| | | 60°U.P. | 1 5 0 (c)<br>1 4 0 (d)<br>0 6 0 (e) | | | | | | | |
| ... | 17,381 | 25°U.P. | 2 4 0 (f)<br>1 0 0 (g) | 5,284 | 20 | 25 | 315 | 2,205 | 12 | (e) Shows rate of duty applicable to the Parántij Táluka, including Modásа Mahál, excepting the villages of Deroli, Amodra and Indran. |
| | | 60°U.P. | 1 4 0 (f)<br>0 8 0 (g) | | | | | | | |
| ... | 71,668 | 25°U.P. | 0 12 0 (h) | 1,895 | 20 | 25 | 242 | 2,021 | 105 | (f) Shows the rate of duty applicable to the whole district excepting the Kapadvanj and Thásra Tálukas with the exception of the town of Dákor. |
| | | 60°U.P. | 0 6 0 (h) | | | | | | | |
| ... | 57,513 | 25°U.P. | 2 6 0 (c)<br>2 4 0 (d) | 4,576 | 20 | 25 | 483 | 2,428 | 105 | (g) Do. do. to the tálukas of Kapadvanj and Thásra (excepting the town of Dákor) and the villages of Deroli, Amodra and Indran of the Modása Mahál. |
| | | 60°U.P. | 1 5 0 (c)<br>1 4 0 (d) | | | | | | | |
| ... | 2,76,352 | 25°U.P. | 2 8 0 (i)<br>2 4 0 (j)<br>2 0 0 (k)<br>1 8 0 (l) | 1,621 | 20 | 25 | 1,640 | 3,920 | 160 | (h) Shows rates of duty applicable to the western tálukas, the eastern tálukas being under out-still system. |
| | | 60°U.P. | 1 6 0 (i)<br>1 2 0 (j)<br>1 0 0 (k)<br>0 11 0 (l) | | | | | | | (i) Shows rates of duty applicable to the city of Surat and those portions of the tálukas of Chorási and Olpád which are within five miles' limit of the Surat city. |
| ... | 3,06,842 | 25°U.P. | 2 4 0 (m)<br>1 12 0 (n)<br>1 8 0 (o)<br>1 4 0 (b) | 529 | 19 | 24 | 50 | 1 | 20 | (j) Do. to the rest of the tálukas of Chorási and Olpad. |
| | | 60°U.P. | 1 2 0 (m)<br>0 14 0 (n)<br>0 12 0 (o)<br>0 10 0 (b) | | | | | | | (k) Do. to the táluka of Jalálpor and to the western portions of the tálukas of Bulsár, Bárdoli, Mándvi and Chikhli. |
| ... | 52,439 | 25°U.P. | 2 8 0 (p)<br>2 0 0 (q) | 2,669 | 19 | 24 | ... | *9,438 | 513 | (l) Do. to the eastern portions of the tálukas of Bulsár, Bárdoli, Mándvi and Chikhli and to the Párdi Táluka. |
| | | 60°U.P. | 1 4 0 (p)<br>1 0 0 (q) | | | | | | | (m) Do. to the tálukas of Sálsette, Bassein, Kalyan, Bhiwndi, Váda, Murbád and Sháhápur. |
| ... | 2,32,728 | 25°U.P. | 2 0 0 (r)<br>0 12 0 (s) | 6,327 | 19 | 24 | 10 | 5,058 | 57 | (n) Do. to the tálukas of Máhim and Dáhanu. |
| | | 60°U.P. | 1 0 0 (r)<br>0 6 0 (s) | | | | | | | (o) Do. to the Umbargaon Peta. |
| ... | 18,448 | 25°U.P. | 3 10 0 | 5,048 | 19 | 24 | ... | 8,647 | 365 | (p) Do. the whole district excepting the tálukas of— |
| ... | 1,06,552 | 25°U.P. | 3 10 0 | 4,482 | 19 | 24 | 845 | 11,110 | 686 | (q) Báglán, Kalvan, Málegaon and Peint. |
| ... | 21,648 | 25°U.P. | 3 8 0 | 1,743 | 19 | 24 | ... | 11,644 | ... | (r) Do. the whole district except |
| ... | 29,214 | 25°U.P. | 3 4 0 | 4,199 | 19 | 24 | 498 | 5,179 | 58,984 | (s) The Navápur Petha, Akrani Pargana and the villages of the Taloda Táluka which lie within Mevás limits. |
| ... | 17,239 | 25°U.P. | 3 2 0 | 192 | 19 | 24 | 20 | 4,239 | ... | (t) Do. above-ghát tálukas of the Kánara district. |
| ... | 58,275 | 25°U.P. | 3 10 0 | 292 | 19 | 24 | ... | *8,435 | 42 | (u) Do. coast tálukas of Kánara district. |
| (40° U. P.) 51 | 70,499 | 25°U.P. | 3 2 0 (t) | 378 | 19 | 24 | ... | *17,077 | 67 | |
| | | 40°U.P. | 2 8 0 (t)<br>3 0 0 (t) | | | | | | | |
| (40° U.P.) 5,886 | 37,457 | 25°U.P. | 1 6 0 (u)<br>0 8 4 (b) | 62 | 19 | 24 | ... | 5,399 | ... | |
| | | 40°U.P. | 2 6 4 (u)<br>1 1 7 (u)<br>0 6 8 (b) | | | | | | | |
| ... | 69,005 | 25°U.P. | 1 6 0 (u)<br>0 8 4 (b) | 144 | 19 | 24 | ... | 3,745 | ... | |
| | | 60°U.P. | 0 11 0 (u)<br>0 4 2 (b) | | | | | | | |
| ... | 1,07,739 | 25°U.P.<br>60°U.P. | 2 4 0<br>1 2 0 | 360 | 19 | 24 | ... | 3,695 | ... | |
| (20·2°U.P.) 3,45,845 | | | | | | | | | | |
| (40° U.P.) 5,937 | 20,32,703 | ..... | ..... | 55,075 | ... | ... | 6,405 | 1,20,525 | 62,616 | |

only in the Sálsette Táluka) in the coast tálukas of the Kánara District and in the whole of the Ratnágiri District.
for which no separate figures are available.

T. D. MACKENZIE,
Acting Commissioner of Customs, Salt, Opium and Abkári.

# IMPERIAL FORM 5.

*Incidence of Consumption.*

| DISTRICT. | Population. | | | | Number of persons per Retail Shop for sale of | | | | Gross Excise Receipts per ten thousand of total Population to nearest Rupee. | | | Net Excise Revenue from all sources per ten thousand of total Population, *see* column 30 of Form 1. | Remarks. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Liquors. | | Drugs. | | | | | | |
| | Hindus. | Musalmáns. | Others. | Total. | Country Spirits, column 18 of Form 3. | Country Fermented Liquors, column 23 of Form 3. | Opium and its preparations, column 26 of Form 3. | Other drugs, column 28 of Form 3. | From Spirits and Fermented Liquors, total of columns 2, 6 and 14 of Form 1. | From Opium and its preparations, column 19 of Form 1. | From Drugs other than Opium, column 22 of Form 1. | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| Bombay ... ... | 543,276 | 155,247 | 123,241 | 821,764 | 2,576 | 3,636 | 74,706 | 11,413 | 26,588 | 12,487 | 589 | 37,133 | |
| Ahmedabad ... | 788,718 | 90,487 | 42,507 | 921,712 | 13,555 | 1,15,214 | 5,947 | 23,043 | 1,850 | 501 | 74 | 2,279 | |
| Kaira... ... ... | 782,448 | 77,443 | 11,698 | 871,589 | 24,903 | 41,504 | 5,850 | 72,632 | 560 | ... | 16 | } 855 | |
| Panch Maháls ... | 281,750 | 18,651 | 13,016 | 313,417 | 5,312 | ... | 9,218 | 1,04,472 | 2,008 | ... | 19 | | |
| Broach ... ... | 245,422 | 71,263 | 24,805 | 341,490 | 5,254 | 7,424 | 6,830 | 31,045 | 5,702 | 9 | 58 | 5,632 | |
| Surat ... ... | 572,916 | 52,307 | 24,766 | 649,989 | 2,145 | 67 | 28,260 | 28,260 | 17,788 | ... | 55 | 17,590 | |
| Thána ... ... | 727,201 | 36,682 | 55,697 | 819,580 | 2,403 | 728 | 51,224 | 43,136 | 11,661 | ... | 80 | 11,365 | |
| Násik ... ... | 776,824 | 42,059 | 24,699 | 843,582 | 8,111 | 84,358 | 20,575 | 18,746 | 1,860 | ... | 98 | 1,860 | |
| Khándesh ... | 1,270,475 | 112,200 | 111,096 | 1,493,771 | 6,023 | ... | 14,645 | 13,704 | 3,621 | ... | 47 | 3,467 | |
| Ahmednagar ... | 818,585 | 47,071 | 23,099 | 888,755 | 35,550 | 74,063 | 17,091 | 21,677 | 1,123 | ... | 55 | 1,144 | |
| Poona ... ... | 989,799 | 51,200 | 26,801 | 1,067,800 | 14,430 | 19,774 | 21,356 | 24,268 | 5,616 | ... | 160 | 5,701 | |
| Sátára ... ... | 1,163,606 | 43,256 | 19,127 | 1,225,989 | 21,893 | 3,06,497 | 31,436 | 37,151 | 833 | ... | 31 | 813 | |
| Sholápur ... ... | 686,945 | 53,971 | 9,773 | 750,689 | 22,748 | 41,705 | 17,874 | 23,459 | 2,370 | ... | 117 | 2,399 | |
| Bijápur ... ... | 703,604 | 88,522 | 4,213 | 796,339 | 10,909 | 6,474 | 46,843 | 23,422 | 2,608 | 6 | 51 | 2,597 | |
| Belgaum ... ... | 873,051 | 80,484 | 59,726 | 1,013,261 | 8,735 | 11,385 | 77,943 | 28,950 | 3,888 | 27 | 38 | 3,874 | |
| Dhárwár ... ... | 903,739 | 131,000 | 16,575 | 1,051,314 | 8,411 | 10,513 | 47,787 | 23,893 | 4,322 | 52 | 114 | 4,392 | |
| Kánara ... ... | 402,644 | 26,460 | 17,247 | 446,351 | 2,898 | 3,950 | 49,595 | 23,492 | 3,989 | 10 | 121 | 3,833 | |
| Ratnágiri... ... | 1,019,943 | 79,673 | 6,310 | 1,105,926 | 5,821 | 11,520 | 1,38,241 | 92,160 | 1,908 | 5 | 13 | 1,776 | |
| Kolába ... ... | 560,040 | 28,938 | 5,894 | 594,872 | 3,361 | 3,323 | 45,759 | 39,658 | 5,910 | ... | 77 | 5,700 | |
| Total ... | 14,110,986 | 1,286,914 | 620,290 | 16,018,190 | 6,245 | 1,348 | 18,934 | 24,912 | 5,149 | 676 | 94 | 5,658 | |

T. D. MACKENZIE,
Acting Commissioner of Customs, Salt, Opium and A'bkári.

# APPENDIX No. 6.

# APPENDIX

*The various rates of Still-head duty and Tree-tax and maximum selling prices of Country Spirit*

| Names of Districts. | 1892-93. | | | | | | | | | | | | Still-head duty | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Still-head duty per gallon. | | | | | | Maximun selling price per gallon. | | | | | | | | |
| | Mowra or Molasses Spirit. | | | Toddy Spirit (exclusive of drawback allowance.) | | | Mowra or Molasses Spirit. | | | Toddy Spirit. | | | Mowra or Molasses Spirit. | | |
| | 25° U. P. | 60° U. P. | 40° U. P. | 25° U. P. | 60° U. P. | 40° U. P. | 25° U. P. | 60° U. P. | 40° U. P. | 25° U. P. | 60° U. P. | 40° U. P. | 25° U. P. | 60° U. P. | 40° U. P. |
| | Rs. a. | Rs. a. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. | Rs. a. | Rs. a. | Rs. a. | Rs. a. | Rs. a. | Rs. a. | Rs. a. | Rs. a. p. |
| Bombay ... ... ... ... ... ... | 3 0 | ... | ... | 2 1 6 | 1 1 10 | ... | ... | ... | ... | ... | ... | ... | 3 0 | ... | ... |
| Thána ... ... Sálsette and Bassein Tálukas ... ... ... | 2 4 | 1 2 | ... | 1 4 0 | 0 10 0 | ... | 3 12 | 1 14 | ... | 4 2 | 2 1 | ... | 2 4 | 1 2 | ... |
| Máhim ... ... ... | 1 12 | 0 14 | ... | 0 12 0 | 0 6 0 | ... | 3 4 | 1 10 | ... | 3 10 | 1 13 | ... | 1 12 | 0 14 | ... |
| Dáhánu ... ... ... | 1 12 | 1 14 | ... | ... | ... | ... | 3 4 | 1 10 | ... | ... | ... | ... | 1 12 | 0 14 | ... |
| Umbargaon ... ... ... | 1 8 | 0 12 | ... | ... | ... | ... | 3 0 | 1 8 | ... | ... | ... | ... | 1 8 | 0 12 | ... |
| Six Inland Tálukas and Jawhár State ... ... | 2 4 | 1 2 | ... | ... | ... | ... | 3 12 | 1 14 | ... | ... | ... | ... | 2 4 | 1 2 | ... |
| Kolába ... ... Panvel Táluka and Bagáyat portion of the Alibág Táluka ... ... ... | 2 4 | 1 2 | ... | ... | ... | ... | 3 12 | 1 14 | ... | ... | ... | ... | 2 4 | 1 2 | ... |
| Rest of the district and Sudhágad Mahál ... | 2 4 | 1 2 | ... | ... | ... | ... | 3 12 | 1 14 | ... | ... | ... | ... | 2 4 | 1 2 | ... |
| Ahmedabad ... Deesa Cantonment ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Paránij Táluka, including Modása Mahál (except the villages of Deroli, Amodra and Indran) and Rakhial village ... | 0 12 | 0 6 | ... | ... | ... | ... | 2 4 | 1 4 | ... | ... | ... | ... | 0 12 | 0 6 | ... |
| Ahmedabad City and Cantonment and 10 miles round ... ... ... | 2 6 | 1 5 | ... | ... | ... | ... | 3 12 | 2 4 | ... | ... | ... | ... | 2 6 | 1 5 | ... |
| Rest of the District ... | 2 4 | 1 4 | ... | ... | ... | ... | | | | | | | 2 4 | 1 4 | |
| Kaira ... ... Mátar, Mehmadabad, Anand, Nadiád and Borsad Tálukas and the town of Dákor ... ... | 2 4 | 1 4 | ... | ... | ... | ... | 3 12 | 2 4 | ... | ... | ... | ... | 2 4 | 1 4 | ... |
| Thásra Táluka, excluding the town of Dákor and Kapadvanj Táluka, and Isolated villages of Deroli, Amodra and Indran of the Modása Mahál of the Ahmedabad District ... | 1 0 | 0 8 | ... | ... | ... | ... | 2 4 | 1 8 | ... | ... | ... | ... | 1 0 | 0 8 | ... |
| State of Cambay ... ... | 2 4 | 1 4 | ... | ... | ... | ... | 3 12 | 2 4 | ... | ... | ... | ... | 2 4 | 1 4 | ... |
| States of Umetha, Bhádarwa and Dodka Mewás ... | 2 4 | 1 4 | ... | ... | ... | ... | 3 12 | 2 4 | ... | ... | ... | ... | 2 4 | 1 4 | ... |
| Pándu Mewás ... ... | 0 12 | 0 6 | ... | ... | ... | ... | 2 4 | 1 4 | ... | ... | ... | ... | 0 12 | 0 6 | ... |
| Tálukas of Ghodásar and Haldárwas and the Bávisi village of Barmuwára ... | 2 4 | 1 4 | ... | ... | ... | ... | 3 12 | 2 4 | ... | ... | ... | ... | 2 4 | 1 4 | ... |
| The Bávisi village of Mahisa and the Khádal Táluka. | 1 0 | 0 8 | ... | ... | ... | ... | 2 4 | 1 8 | ... | ... | ... | ... | 1 0 | 0 8 | ... |
| Panch Mahals ... Godhra, Kálol and Hálol Tálukas ... ... ... | 0 12 | 0 6 | ... | ... | ... | ... | 2 4 | 1 4 | ... | ... | ... | ... | 0 12 | 0 6 | ... |
| Dohad and Jhálod Tálukas. | ... | ... | ... | ... | ... | ... | 2 4 | 1 4 | ... | ... | ... | ... | ... | ... | ... |
| Sánkheda Mewás ... ... | 0 12 | 0 6 | ... | ... | ... | ... | 2 4 | 1 2 | ... | ... | ... | ... | 0 12 | 0 6 | ... |
| Broach ... ... Broach City and 10 miles round ... ... ... | 2 6 | 1 5 | ... | ... | ... | ... | 3 12 | 2 4 | ... | ... | ... | ... | 2 6 | 1 5 | ... |
| Rest of the District ... | 2 4 | 1 4 | | | | | | | | | | | 2 4 | 1 4 | |
| Surat ... ... Surat City ... ... ... | 2 8 | 1 6 | ... | ... | ... | ... | 3 12 | 2 4 | ... | ... | ... | ... | 2 8 | 1 6 | ... |
| Chorási Táluka ... ... | 2 8B | 1 6B | ... | ... | ... | ... | 3 12B | 2 4B | ... | ... | ... | ... | 2 8B | 1 6B | ... |
| | 2 4C | 1 2C | ... | ... | ... | ... | 3 8C | 2 0C | ... | ... | ... | ... | 2 4C | 1 2C | ... |
| Olpád Táluka ... ... | 2 8B | 1 6B | ... | ... | ... | ... | 3 12B | 2 4B | ... | ... | ... | ... | 2 8B | 1 6B | ... |
| | 2 4C | 1 2C | ... | ... | ... | ... | 3 8C | 2 0C | ... | ... | ... | ... | 2 4C | 1 2C | ... |
| Jalálpor Táluka ... ... | 2 0 | 1 0 | ... | ... | ... | ... | 3 4 | 1 14 | ... | ... | ... | ... | 2 0 | 1 0 | ... |
| Párdi do. ... ... | 1 8 | 0 11 | ... | ... | ... | ... | 2 12 | 1 8 | ... | ... | ... | ... | 1 8 | 0 11 | ... |
| Bulsár Tá- luka ...A { Western... | 2 0 | 1 0 | ... | ... | ... | ... | 3 4 | 1 14 | ... | ... | ... | ... | 2 0 | 1 0 | ... |
| Eastern... | 1 8 | 0 11 | ... | ... | ... | ... | 2 12 | 1 8 | ... | ... | ... | ... | 1 8 | 0 11 | ... |
| Bárdoli Tá- luka ...A { Western... | 2 0 | 1 0 | ... | ... | ... | ... | 3 4 | 1 14 | ... | ... | ... | ... | 2 0 | 1 0 | ... |
| Eastern... | 1 8 | 0 11 | ... | ... | ... | ... | 2 12 | 1 8 | ... | ... | ... | ... | 1 8 | 0 11 | ... |
| Mándvi Tá- luka ...A { Western... | 2 0 | 1 0 | ... | ... | ... | ... | 3 4 | 1 14 | ... | ... | ... | ... | 2 0 | 1 0 | ... |
| Eastern... | 1 8 | 0 11 | ... | ... | ... | ... | 2 12 | 1 8 | ... | ... | ... | ... | 1 8 | 0 11 | ... |
| Chikhli Tá- luka ...A { Western... | 2 0 | 1 0 | ... | ... | ... | ... | 3 4 | 1 14 | ... | ... | ... | ... | 2 0 | 1 0 | ... |
| Eastern... | 1 8 | 0 11 | ... | ... | ... | ... | 2 12 | 1 8 | ... | ... | ... | ... | 1 8 | 0 11 | ... |
| Násik ... ... Tálukas of Bágián, Kalvan, Peint and Málegaon ... | 2 0 | 1 0 | ... | ... | ... | ... | 3 4 | 1 14 | ... | ... | ... | ... | 2 0 | 1 0 | ... |
| Rest of the District ... | 2 8 | 1 4 | ... | ... | ... | ... | 2 12 | 1 8 | ... | ... | ... | ... | 1 8 | 0 11 | ... |
| Khándesh ... Navápur Petha, Akráni Pargana and the villages in the Taloda Táluka, situated within Mewás limits, the Dángs and Mewás States ... ... | 0 12 | 0 6 | ... | ... | ... | ... | 3 8 | 2 0 | ... | ... | ... | ... | 2 0 | 1 0 | ... |
| Rest of the District ... | 2 0 | 1 0 | ... | ... | ... | ... | 3 14 | 2 3 | ... | ... | ... | ... | 2 8 | 1 4 | ... |
| Ahmednagar ... ... ... ... ... | 3 2 | 1 10 | ... | ... | ... | ... | 2 4 | 1 6 | ... | ... | ... | ... | 0 12 | 0 6 | ... |
| Poona... ... ... ... ... ... | 3 10 | 1 14 | ... | ... | ... | ... | 3 8 | 2 0 | ... | ... | ... | ... | 2 0 | 1 0 | ... |
| Sholápur ... ... ... ... ... ... | 3 2 | 1 10 | ... | ... | ... | ... | 4 8 | 2 8 | ... | ... | ... | ... | 3 10 | 1 14 | ... |
| Sátára ... ... ... ... ... ... | 3 8 | 1 13 | ... | ... | ... | ... | 5 0 | 2 12 | ... | ... | ... | ... | 3 10 | 1 14 | ... |
| Belgaum ... ... ... ... ... ... | 3 10 | 1 11 | ... | ... | ... | ... | 4 8 | 2 8 | ... | ... | ... | ... | 3 4 | 1 11 | ... |
| Dhárwár ... ... ... ... ... ... | 3 2 | ... | 2 8 0 | ... | ... | ... | 5 0 | 2 12 | ... | ... | ... | ... | 3 8 | 1 13 | ... |
| Rijápur ... ... ... ... ... ... | 3 2 | 1 10 | ... | ... | ... | ... | 4 8 | ... | 3 8 | ... | ... | ... | 3 10 | 1 14 | ... |
| Kánara ... ... Above-Ghat Tálukas... | 3 0 | ... | 2 6 4 | ... | ... | ... | 4 8 | 2 8 | ... | ... | ... | ... | 3 2 | ... | 2 8 0 |
| Coast Tálukas ... | 1 6 | ... | 1 1 7 | ... | ... | ... | 4 8 | ... | 3 8 | ... | ... | ... | 3 2 | 1 10 | ... |
| Ratnágiri ... ... ... ... ... ... | 1 6 | 0 11 | ... | 0 8 4 | ... | 0 6 8 | 3 0 | ... | 2 4 | 3 0 | ... | 2 4 | 3 0 | ... | 2 6 4 |
| | | | | 0 8 4 | 0 4 2 | ... | 3 0 | 1 8 | ... | 3 0 | 1 8 | ... | 1 6 | 0 11 | 1 1 7 |

A Western and Eastern mean on the
B Applicable to the portion of the Táluka
C Do. do.
D Do. do.
E Do. do.
K Applicable to the 33 Coast villages of
L Applicable to the Táluka exclusive of
P Applicable to the portion of the
R Do. do.

No. 6.

*and Toddy in force at the end of 1892-93 and 1893-94.*

| 1893-94. | | | | | | | | | 1892-93. | | | | 1893-94. | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| per gallon. | | | Maximum selling price per gallon. | | | | | | Tree-tax rates on | | Maximum selling price per gallon of Toddy. | | Tree-tax rates on | | Maximum selling price per gallon of Toddy. | |
| Toddy Spirit (exclusive of drawback allowance). | | | Mowra or Molasses Spirit. | | | Toddy Spirit. | | | | | | | | | | |
| 25° U. P. | 60° U. P. | 40° U. P. | 25° U. P. | 60° U. P. | 40° U. P. | 25° U. P. | 60° U. P. | 40° U. P. | Cocoanut and Brab. | Date and wild Palm. | At Booths. | At Shops. | Cocoanut and Brab. | Date and wild Palm. | At Booths. | At Shops. |
| Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. | Rs. a. | Rs. a. | Rs. a. | Rs. a. | Rs. a. | Rs. | Rs. | As. p. | As. p. | Rs. | Rs. | As. p. | As. p. |
| 2 1 6 | 1 1 10 | ... | ... | ... | ... | ... | ... | ... | 12 | 6 | 4 6 | ..... | 12 | 6 | 4 6 | ... |
| 1 4 0 | 0 10 0 | ... | 3 12 | 1 14 | ... | 4 2 | 2 1 | ... | 12 | 6 | 3 0 | 4 0 | 12 | 6 | 3 0 | 4 0 |
| 0 12 0 | 0 6 0 | ... | 3 4 | 1 10 | ... | 3 10 | 1 13 | ... | 10 | 5 | | | 10 | 5 | | |
| ... | ... | ... | 3 4 | 1 10 | ... | ... | ... | ... | 7½ | 3 | 2 0 | 3 0 | 7½ | 3 | 2 0 | 3 0 |
| ... | ... | ... | 3 0 | 1 8 | ... | ... | ... | ... | 5 | 2 | | | 5 | 2 | | |
| ... | ... | ... | 3 12 | 1 14 | ... | ... | ... | ... | 9 | 3 | 3 0 | 4 0 | 9 | 3 | 3 0 | 4 0 |
| ... | ... | ... | 3 12 | 1 14 | ... | ... | ... | ... | 12 | 6 | 3 0 | 4 0 | 12 | 6 | 3 0 | 4 0 |
| ... | ... | ... | 3 12 | 1 14 | ... | ... | ... | ... | 9 | 3 | | | 9 | 3 | | |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ..... | ..... | ..... | ... | ..... | ... | ... |
| ... | ... | ... | 2 4 | 1 4 | ... | ... | ... | ... | 5 | 2 | 9 0 | 9 0 | 5 | 2 | 9 0 | 9 0 |
| ... | ... | ... | 3 12 | 2 4 | ... | ... | ... | ... | | | | | | | | |
| ... | ... | ... | 3 12 | 2 4 | ... | ... | ... | ... | ½ | | ..... | ..... | ½ | ½ | ... | ... |
| ... | ... | ... | 2 4 | 1 8 | ... | ... | ... | ... | | | | | | | | |
| ... | ... | ... | 3 12 | 2 4 | ... | ... | ... | ... | 1 | ½ | ..... | 6 0 | 1 | ½ | ... | 6 0 |
| ... | ... | ... | 3 12 | 2 4 | | | | | | | | | | | | |
| ... | ... | ... | 2 4 | 1 4 | | | | | | | | | | | | |
| ... | ... | ... | 3 12 | 2 4 | ... | ... | ... | ... | ... | ..... | ..... | ..... | ... | ..... | ... | ... |
| ... | ... | ... | 2 4 | 1 8 | | | | | | | | | | | | |
| ... | ... | ... | 2 4 | 1 4 | | | | | | | | | | | | |
| ... | ... | ... | 2 4 | 1 4 | | | | | | | | | | | | |
| ... | ... | ... | 2 4 | 1 2 | | | | | | | | | | | | |
| ... | ... | ... | 3 12 | 2 4 | .. | ... | ... | ... | 5½ | 2½ | 4 0 | 4 0 | 5½ | 2½ | 4 0 | 4 0 |
| ... | ... | ... | 3 12 | 2 4 | ... | ... | ... | ... | 7 | 4 | | | 7 | 4 | | |
| ... | ... | ... | 3 12B | 2 4B | ... | ... | ... | ... | 7 | 4 | | | 7 | 4 | 3 0 | 4 6 |
| .. | ... | ... | 3 8C | 2 0C | ... | ... | ... | ... | 7 D | 4 D | 3 0 | 4 6 | 7 D | 4 D | | |
| ... | ... | ... | 3 12B | 2 4B | ... | ... | ... | ... | 5½E | 2½E | | | 5½E | 2½E | | |
| ... | ... | ... | 3 8C | 2 0C | ... | ... | ... | ... | 5½ | 2½ | | | 5½ | 2½ | | |
| ... | ... | ... | 3 4 | 1 14 | ... | ... | ... | ... | 5 | 2 | 3 0 | 4 0 | 5 | 2 | 3 0 | 4 0 |
| ... | ... | ... | 2 12 | 1 8 | ... | ... | ... | ... | 5½K | 2½K | 3 0 K | 4 6 K | 5½K | 2½K | 3 0K | 4 6K |
| ... | ... | ... | 3 4 | 1 14 | ... | ... | ... | ... | 4½L | 1½L | 2 0 L | 3 0 L | 4½L | 1½L | 3 0L | 4 0L |
| ... | ... | ... | 2 12 | 1 8 | ... | ... | ... | ... | | | | | 1½ | 1 | 3 0 | 4 0 |
| ... | ... | ... | 3 4 | 1 14 | ... | ... | ... | ... | 1¾ | ¾ | 2 0 | 3 0 | | | | |
| ... | ... | ... | 2 12 | 1 8 | ... | ... | ... | ... | 1¾P | ¾P | 2 0 P | 3 0 P | 1¾P | 1 P | 3 0P | 4 0P |
| ... | ... | ... | 3 4 | 1 14 | ... | ... | ... | ... | 1 R | ¼R | 1 6 R | 2 0 R | 1 R | ¼R | 1 6R | 2 0R |
| ... | ... | ... | 2 12 | 1 8 | .. | ... | ... | ... | | | | | | | | |
| ... | ... | ... | 3 4 | 1 14 | ... | ... | ... | ... | 3 | 1 | 2 0 | 3 0 | 3 | 1 | 3 0 | 4 0 |
| ... | ... | ... | 2 12 | 1 8 | ... | ... | ... | ... | | | | | | | | |
| ... | ... | ... | 3 8 | 2 0 | ... | ... | ... | ... | 6 | 2 | ..... | 9 0 | 6 | 2 | ... | 9 0 |
| ... | ... | ... | 3 14 | 2 3 | ... | ... | ... | ... | | | | | | | | |
| | | | | | | | | | | | | | 6 | 2 | ... | ... |
| ... | ... | ... | 2 4 | 1 6 | ... | ... | ... | ... | 6 | 2 | ..... | ..... | | | | |
| ... | ... | ... | 3 8 | 2 0 | ... | ... | ... | ... | | | | | | | | |
| ... | ... | ... | 5 0 | 2 12 | .. | ... | ... | ... | 6 | 2 | 6 0 | 6 0 | 6 | 2 | 6 0 | 6 0 |
| ... | ... | ... | 5 0 | 2 12 | ... | ... | ... | ... | 6 | 2 | 6 0 | 6 0 | 6 | 2 | 6 0 | 6 0 |
| ... | ... | ... | 4 10 | 2 9 | ... | ... | ... | ... | 6 | 2 | ..... | ..... | 6 | 2 | ... | ... |
| ... | ... | ... | 5 0 | 2 12 | ... | ... | ... | ... | 6 | 2 | 9 0 | 9 0 | 6 | 2 | 9 0 | 9 0 |
| ... | ... | ... | 5 0 | 2 12 | ... | ... | ... | ... | 6 | 2 | 9 0 | 9 0 | 6 | 2 | 9 0 | 9 0 |
| ... | ... | ... | 4 8 | ... | 3 8 | ... | ... | ... | 6 | 2 | ..... | 9 0 | 6 | | ... | 6 0 |
| ... | ... | ... | 4 10 | 2 9 | ... | ... | ... | ... | 6 | 2 | ..... | 6 0 | 8 | 3 | 6 0 | 6 0 |
| ... | ... | ... | 4 8 | ... | 3 8 | ... | ... | ... | 8 | 3 | 6 0 | 6 0 | | | 4 6 | 4 6 |
| 0 8 4 | ... | 0 6 8 | 3 0 | ... | 2 4 | 3 0 | ... | 2 4 | | | | | 8 | 3 | | |
| 0 8 4 | 0 4 2 | ... | 3 0 | 1 8 | ... | 3 0 | 1 8 | ... | 8 | 3 | 4 6 | 4 6 | | | | |

west and east of the line of demarcation.
within 5 miles limit of the Surat City.
beyond 5 miles do. do.
within 10 miles do. do.
beyond do. do. do.
the Táluka.
the 33 Coast villages.
táluka south of the Tápti.
do. north of the Tápti.

T. D. MACKENZIE,
Acting Commissioner of Customs, Salt, Opium and Abkári.

# PROVINCE OF SIND.

No. 76 OF 1895.

REVENUE DEPARTMENT.

From

COLONEL R. I. CRAWFORD,
Acting Commissioner in Sind,

To

HIS EXCELLENCY THE RIGHT HONOURABLE
LORD HARRIS, G.C.I.E.,
Governor and President in Council, Bombay.

*Commissioner's Office,*
*Camp at Shadipalli,*
*Dated 11th January* 1895.

MY LORD,

I have the honor to submit the following report on the administration of the A'bkári Department of the Province of Sind for the revenue year 1893-94.

2. The principal sources of A'bkári revenue are the same as in the preceding year, *viz.*:—

(*a*) the manufacture and sale of intoxicating drugs other than opium;

(*b*) the sale of foreign imported liquor and of certain special descriptions of country liquor excised at tariff rates; and

(*c*) the manufacture and sale of ordinary country liquor.

Intoxicating drugs other than opium and preparations of opium and foreign and other liquors.

3. The revenue from intoxicating drugs other than opium and from imported foreign spirits is realised in the same way as in the Presidency, that from country liquor manufactured in Sind is raised on the still-head system. Appendix C. attached to this report includes the still-head duty paid at the place of distillation on Uran liquor imported into Sind.

Restriction on the sale of foreign or imported spirits.

4. The restriction on the sale of foreign imported liquor and spirit manufactured in India and treated similarly as regards duty of strength below 15° U.P. continues to be in force. It is relaxed in the case of bottled spirit of superior quality, which is too expensive to enter into undue competition with country liquor.

Special description of country spirit excised at Tariff rates.

5. Spirit manufactured in India after the European method and excised at Tariff rates is sold by licensees of foreign liquors without any additional fee being charged, although the duty levied on such spirits is an item of excise revenue.

Country liquor.

6. The country liquor sold in this Province is manufactured at the Government Distillery at Kotri or else imported from Uran. The consumption of the latter, excepting small quantities imported into the Hyderabad, Shikárpur, and Upper Sind Frontier districts, is confined to the town of Karáchi. It is consumed chiefly by Pársis, Surtis, Párdesis, Goanese, and Mochis, and does not find favour with Sindhis.

Toddy.

7. Toddy is drawn only in the Karáchi District. It is extracted from privately owned trees, and the farmer makes his own arrangement with the owners. The revenue under

this head was farmed for Rs. 882 against Rs. 852 in the year 1892-93. During the year under report there were only 9 shops, 8 in Karáchi and 1 in the town of Kotri. The quantity of toddy sold during the year under report was as under :—

| | | | | |
|---|---|---|---|---|
| Karáchi | ... | ... | ... | 4,574 gallons. |
| Kotri | ... | ... | ... | 57 gal. 16 dr. |

The selling price of toddy is reported to be 1 anna and 6 pies per bottle.

System of sale of country liquor and changes during the year under report.

8. The system under which country liquor is supplied from the distilleries at Kotri and Uran remained unaltered during the year. The following minor changes only were made—

(1) The uniform rate of license fee of Rs. 250 per shop for the sale of country liquor at Sukkur, Shikárpur and Larkhana was altered, and fees were fixed in proportion to the average sales : *vide* Government Resolution No. 6694, dated 15th September 1893.

(2) A clause was added to the country liquor licence prohibiting sales for consumption off the premises, to native followers of European troops : *vide* Government Resolution No. 5742, dated 9th August 1893.

(3) A clause was inserted in the importer's license prohibiting the sale of foreign spirit in Sind of less strength than 15° U.P. except superior brands costing not less than Rs. 24 per two gallons, or a dozen of ordinary quart bottles : *vide* Government Resolution No. 5243 of 20th July 1893.

Condition and strength of A'bkári Establishment.

9. There has been no change in the constitution and strength of the A'bkári establishment during the year under review. The establishment for the whole Province is as under :—

| | | | | |
|---|---|---|---|---|
| 1 Distillery Inspector, Kotri. | | | | |
| 2 Assistant Distillery Inspectors, Kotri. | | | | |
| 3 Clerks. | | | | |
| 1 Naique. | Working under the orders of the Collector of Hyderabad subject to the general control of the Commissioner. | | | |
| 2 Peons. | | | | |
| 1 Sweeper. | | | | |
| 1 A'bkári Inspector, Hyderabad. | | | | |
| 1 A'bkári Inspector, Karáchi | ... | Do. | Karáchi | do. |
| 1 Do. Shikárpur | ... | Do. | Shikárpur | do. |

10. I subjoin a statement showing the total revenue under each head in each district and for the whole Province of Sind for the year under review as compared with the preceding year, and the average of the five years ending 1891-92, and with the estimated realizations for the current year 1894-95 :—

| Head of Revenue. | Districts | Annual average realizations of five years ending 1891-92. | Realizations in 1892-93. | Realizations in 1893-94. | Estimated for 1894-95. |
|---|---|---|---|---|---|
| | | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. |
| Intoxicating drugs. | Karáchi ... ... ... | 43,260 0 0 | 50,000 0 0 | 46,300 0 0 | 61,000 |
| | Hyderabad ... ... | 28,073 0 0 | 30,000 0 0 | 40,150 0 0 | 39,735 |
| | Shikárpur .. .. | 49,325 0 0 | 73,700 0 0 | 81,300 0 0 | 85,200 |
| | Thar and Párkar ... | 2,532 3 2 | 3,500 0 0 | 3,525 0 0 | 3,550 |
| | Upper Sind Frontier ... | 7,595 0 0 | 8,110 0 0 | 10,100 0 0 | 11,100 |
| Total .. | Total ... | 1,30,785 3 2 | 1,65,310 0 0 | 1,81,375 0 0 | 2,00,585 |
| Foreign and other liquor dutiable at Tariff rates. | Karáchi ... ... ... | 9,691 4 5 | 10,308 13 4 | 12,013 10 8 | 12,500 |
| | Hyderabad ... ... | 1,512 10 2 | 2,110 0 0 | 2,057 0 0 | 2,157 |
| | Shikárpur ... ... | 2,259 0 0 | 2,534 0 0 | 2,543 0 0 | 2,510 |
| | Thar and Párkar ... | 45 0 0 | 50 0 0 | 50 0 0 | 50 |
| | Upper Sind Frontier ... | 221 12 10 | 200 0 0 | 200 0 0 | 200 |
| Total ... | Total ... | 13,729 11 5 | 15,202 13 4 | 16,863 10 8 | 17,417 |

| Head of Revenue. | Districts. | Annual average realizations of five years ending 1891-92. | Realizations in 1892-93. | Realizations in 1894-95. | Estimated for 1894-95. |
|---|---|---|---|---|---|
| | | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. |
| Spirit ... ... | Karáchi ... ... ... | 1,85,126 8 8 | 2,28,046 10 8 | 2,51,521 4 0 | 2,90,000 |
| | Hyderabad ... ... | 1,68,873 4 0 | 2,14,203 14 0 | 2,40,110 6 0 | 2,69,740 |
| | Shikárpur ... ... | 95,917 0 0 | 1,26,730 12 0 | 1,45,878 14 0 | 1,81,300 |
| | Thar and Párkar ... | 7,640 14 10 | 13,009 14 0 | 13,903 8 0 | 13,900 |
| | Upper Sind Frontier ... | 20,844 15 5 | 22,037 8 0 | 23,705 2 0 | 26,300 |
| | Total ... | 4,78,402 10 11 | 6,04,028 10 8 | 6,75,119 2 0 | 7,81,240 |
| Toddy... ... ... | Karáchi ... ... ... | 718 12 10 | 852 0 0 | 882 0 0 | 992 |
| | Total ... | 718 12 10 | 852 0 0 | 882 0 0 | 992 |
| | Total of Spirit and Toddy together ... ... | 4,79,121 7 9 | 6,04,880 10 8 | 6,76,001 2 0 | 7,82,232 |
| Miscellaneous ... | Karáchi ... ... ... | 140 9 1 | 2 14 5 | 36 7 2 | 25 |
| | Hyderabad ... ... | 67 14 11 | 93 14 10 | 141 0 8 | 100 |
| | Shikárpur... ... ... | 128 0 0 | 166 3 8 | 40 10 5 | 100 |
| | Thar and Párkar... ... | 6 6 10 | ..... | ..... | ... |
| | Upper Sind Frontier ... | 139 8 7 | 31 15 9 | 34 7 2 | 40 |
| | Total ... | 482 7 5 | 295 0 8 | 252 9 5 | 265 |
| Total Revenue from all sources. | Karáchi ... ... ... | 2,38,937 3 0 | 2,89,210 6 5 | 3,10,753 5 10 | 3,64,517 |
| | Hyderabad ... ... | 1,98,526 13 1 | 2,46,407 12 10 | 2,82,458 6 8 | 3,11,732 |
| | Shikárpur ... ... | 1,47,629 0 0 | 2,03,130 15 8 | 2,29,762 8 5 | 2,69,110 |
| | Thar and Párkar... ... | 10,224 8 10 | 16,559 14 0 | 17,478 8 0 | 17,500 |
| | Upper Sind Frontier ... | 28,801 4 10 | 30,379 7 9 | 34,039 9 2 | 37,640 |
| | Grand Total ... | 6,24,118 13 9 | 7,85,688 8 8 | 8,74,492 6 1 | 10,00,499 |
| | | | | | Net increase, Rs. 88,803-13-5 |

11. The above table shows there has been an increase under all the heads except miscellaneous, *i. e.* :—

| | Rs. | a. | p. |
|---|---|---|---|
| Intoxicating drugs ... ... ... | 16,065 | 0 | 0 |
| Foreign and other liquors dutiable at Tariff rates. | 1,660 | 13 | 4 |
| Country liquor ... ... ... | 71,090 | 7 | 4 |
| Toddy ... ... ... ... | 30 | 0 | 0 |
| | 88,846 | 4 | 8 |
| *Deduct*— | | | |
| Miscellaneous ... ... ... | 42 | 7 | 3 |
| | 88,803 | 13 | 5 |

The increase under intoxicating drugs is due to keener competition. The increase under country liquor is referred to later (*vide* paragraph 23). The increase under foreign liquor is due to the issue of more licenses during the year.

12. Subjoined is a table of the expenditure in the past two years in connection with Á'bkári, the total of 1893-94 showing an increase of Rs. 368-9-8 over the preceding year :—

| District. | Establishment including Contingencies, 1892-93. | Establishment including Contingencies, 1893-94. | Remarks. |
|---|---|---|---|
| | Rs. a. p. | Rs. a. p. | |
| Karáchi ... ... | 3,579 7 9 | 2,959 0 0 | |
| Hyderabad ... ... | 8,919 9 8 | 9,181 1 4 | |
| Shikárpur ... ... | 2,043 6 8 | 2,512 8 5 | |
| Thar and Párkar ... ... | ..... | ..... | |
| Upper Sind Frontier ... | ..... | 258 8 0 | |
| Total for the Province ... | 14,542 8 1 | 14,911 1 9 | |

The increase is chiefly due to rewards to informers being debited to the head of A'bkári instead of being treated as refunds in previous years.

13. The total realizations of the two years, minus the expenditure, are contrasted below :—

1892-93 = Rs. (7,85,688-8-8) — (14,542-8-1) = 7,71,146-0-7
1893-94 = „ (8,74,492-6-1) — (14,911-1-9) = 8,59,581-4-4

14. The incidence of A'bkári taxation in the Province of Sind is illustrated in the subjoined table :—

Incidence of taxation.

| District. | Population according to the census of 1891. | Realizations. | | | Incidence per Head. | | |
|---|---|---|---|---|---|---|---|
| | | Average of five years ending 1891-92. | 1892-93. | 1893-94. | During five years ending 1891-92. | 1892-93. | 1893-94. |
| | | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. |
| Karáchi ... ... | 571,951 | 2,38,937 3 0 | 2,89,210 6 5 | 3,10,753 5 10 | 0 6 8 | 0 8 2 | 0 8 8 |
| Hyderabad ... ... | 918,646 | 1,98,526 13 1 | 2,46,407 12 10 | 2,82,458 6 8 | 0 3 5 | 0 4 3 | 0 4 11 |
| Shikárpur ... ... | 908,426 | 1,47,629 0 0 | 2,03,130 15 8 | 2,29,762 8 5 | 0 2 7 | 0 3 7 | 0 4 1 |
| Thar and Párkar ... | 298,203 | 10,224 8 10 | 16,559 14 0 | 17,478 8 0 | 0 0 7 | 0 0 11 | 0 0 11 |
| Upper Sind Frontier . | 174,548 | 28,801 4 10 | 30,379 7 9 | 34,039 9 2 | 0 2 8 | 0 2 9 | 0 3 1 |
| Total ... | 2,871,774 | 6,24,118 13 9 | 7,85,688 8 8 | 8,74,492 6 1 | 0 3 6 | 0 4 5 | 0 4 10 |

The incidence of taxation per head is higher than in the preceding year. The average incidence for the Province is Re. 0-4-10 per head compared with Re. 0-4-5 in 1892-93. The increase generally is due to larger receipts from still-head duty and the sale of intoxicating drugs.

15. The number of shops of each description in each District in relation to area and population according to the census of 1891 is given below :—

| | | Karachi District. | | | Hyderabad District. | | | Shikarpur District. | | | Thar and Parkar District. | | | Upper Sind Frontier District. | | | Total. | | | Remarks. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Area in square miles ... ... ... | | 14,286·01 | | | 9,033 | | | 8,128 | | | 12,729 | | | 2,521 | | | 46,697·01 | | | |
| Population ... ... ... ... ... | | 5,71,951 | | | 9,18,646 | | | 9,08,426 | | | 2,98,203 | | | 1,74,548 | | | 28,71,774 | | | |
| | | 1891-92. | 1892-93. | 1893-94. | 1891-92. | 1892-93. | 1893-94. | 1891-92. | 1892-93. | 1893-94. | 1891-92. | 1892-93. | 1893-94. | 1891-92. | 1892-93. | 1893-94. | 1891-92. | 1892-93. | 1893-94. | |
| Drugs ... ... | Number of shops ... | 142 | 141 | 141 | 139 | 136 | 129 | 244 | 246 | 239 | 27 | 29 | 29 | 50 | 49 | 48 | 602 | 601 | 586 | |
| | Square miles to a shop. | 100 | 101 | 101 | 65 | 66 | 70 | 33 | 33 | 34 | 471 | 439 | 439 | 50 | 51 | 53 | 77 | 78 | 80 | |
| | Population to a shop... | 3,978 | 4,006 | 4,056 | 6,609 | 6,755 | 7,121 | 3,752 | 3,722 | 3,801 | 11,045 | 10,283 | 10,283 | 3,490 | 3,562 | 3,636 | 4,770 | 4,778 | 4,901 | |
| Foreign liquor ... | Number of shops ... | 36 | 37 | 41 | 7 | 7 | 7 | 14 | 13 | 13 | 1 | 1 | 1 | 1 | 1 | 1 | 59 | 59 | 63 | |
| | Square miles to a shop. | 394 | 383 | 348 | 1,290 | 1,290 | 1,290 | 582 | 627 | 625 | 12,729 | 12,729 | 12,729 | 2,521 | 2,521 | 2,521 | 790 | 790 | 741 | |
| | Population to a shop... | 15,691 | 15,267 | 13.950 | 1,31,235 | 1,31,235 | 1,31,235 | 65,393 | 70,423 | 69,879 | 2,98,203 | 2,98,203 | 2,98,203 | 1,74,548 | 1,74,548 | 1,74,548 | 48,674 | 49,513 | 45,584 | |
| Country spirit .. | Number of shops ... | 75 | 79 | 82 | 99 | 92 | 90 | 91 | 85 | 91 | 14 | 13 | 13 | 25 | 21 | 22 | 304 | 290 | 298 | |
| | Square miles to a shop. | 189 | 179 | 174 | 91 | 98 | 100 | 90 | 96 | 89 | 909 | 979 | 979 | 100 | 120 | 115 | 153 | 161 | 157 | |
| | Population to a shop... | 7,532 | 7,150 | 6,975 | 9,279 | 9,985 | 10,207 | 10,060 | 10,771 | 9,983 | 21,300 | 22,939 | 21,360 | 6,981 | 8,312 | 7,934 | 9,447 | 9,903 | 9,604 | |
| Toddy ... ... | Number of shops ... | 9 | 9 | 9 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 9 | 9 | 9 | |
| | Square miles to a shop. | 1,575 | 1,575 | 1,587 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 5,179 | 5,179 | 5,179 | |
| | Population to a shop... | 62,764 | 62,764 | 63,550 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 3,19,086 | 3,19,086 | 3,19,086 | |
| Total ... | Number of shops ... | 262 | 266 | 273 | 245 | 235 | 226 | 349 | 344 | 343 | 42 | 43 | 43 | 76 | 71 | 71 | 974 | 959 | 956 | |
| | Square miles to a shop. | 54 | 53 | 52 | 37 | 38 | 40 | 23 | 24 | 24 | 303 | 296 | 296 | 33 | 36 | 36 | 48 | 49 | 49 | |
| | Population to a shop... | 2,156 | 2,124 | 2,095 | 3,749 | 3,910 | 4,065 | 2,623 | 2,661 | 2,648 | 7,100 | 6,935 | 6,935 | 2,297 | 2,458 | 2,458 | 2,949 | 2,995 | 3,004 | |

The further decrease of 15 drug shops is due to the same cause as stated last year, viz., the absence of sufficient demand at the places where they were situated.

The increase of 4 foreign and 9 country liquor shops is due to increased demands. They were sanctioned after ascertaining that there was a real necessity for them.

16. The details of the consumption of intoxicating drugs are given below :—

| District. | Bhang. | | Charas. | | Ganja. | | Májun. | | Remarks. |
|---|---|---|---|---|---|---|---|---|---|
| | 1892-93. | 1893-94. | 1892-93. | 1893-94. | 1892-93. | 1893-94. | 1892-93. | 1893-94. | |
| | Mds. s. t. | Mds. s. t. | Mds. s. t. | Mds. s. t. | Mds. s. t. | Mds. s. t. | Mds. s. t. | Mds. s. t. | |
| Karáchi ... ... ... ... | 571 27 0 | 721 23 0 | 79 10 0 | 42 28 0 | 60 7 0 | 66 28 0 | 0 6 0 | 0 12 0 | |
| Hyderabad ... ... ... | 946 17 0 | 1,114 18 0 | 16 38 0 | 16 39 0 | 25 34 0 | 21 13 0 | 0 1 0 | ... | |
| Shikárpur ... ... ... | 2,902 32 20 | 2,088 12 33 | 24 17 0 | 27 23 41 | 0 13 0 | 0 30 6 | 0 22 0 | 0 22 43 | |
| Thar and Párkar .. ... | 83 6 0 | 110 8 10 | 2 1 0 | 4 37 69 | 11 27 0 | 15 28 74½ | ... | ... | |
| Upper Sind Frontier ... ... | 335 26 40 | 216 23 6 | 12 18 49 | 7 24 29 | ..... | 0 1 30 | ... | 0 1 22 | |
| Total ... | 4,839 28 60 | 4,251 3 49 | 135 4 49 | 99 32 59 | 98 1 0 | 104 21 30½ | 0 29 0 | 0 35 65 | |

Bhang is produced locally. Charas is a foreign product, and is imported chiefly from Afghanistan. Ganja is imported from Panvel in the Kolába District and Majun is prepared locally. No reason has been assigned by the Collectors of Karáchi and Hyderabad for the increase in the consumption of intoxicating drugs, which however is not great, and the consumption is almost the same as in 1891-92. The Collector of Shikárpur states, "the figures of consumption are not much to be relied upon. They are taken from licensed vendors' books. With the increase in revenue, the decrease in consumption is hardly to be believed. The profit to the licensees depends on the quantity sold, and thus it is their interest to sell all they can. The increase in the amount bid for the current year fully supports this view." The Deputy Commissioner, Thar and Párkar, states that the quantity consumed in the Thar and Párkar District during the year under report is far greater than in the preceding year. The increase is ascribable partly to the Thar people having returned to their homes after their absence during the drought which lasted 3 years and also to more reliable accounts of the sale of the drugs having been kept by the farmers under orders from the Deputy Commissioner. The decrease in the Upper Sind Frontier District is due chiefly to the farmer in 1892-93 having lowered the retail prices and caused a considerable rise in sales during that year. This explanation, however, does not seem sufficient for the large decrease as the sales in 1891-92 were 319 mds. 38 seers. It is curious that in both the Upper Sind Districts the sales of bhang during the year should be so far below those of the two previous years, and the attention of the Collector and Deputy Commissioner will be called to the fact.

17. The following statement shows the number of shops open during the year for the sale of opium :—

| District. | 1892-93. | 1893-94. |
|---|---|---|
| Karáchi ... ... ... | 82 | 81 |
| Hyderabad ... ... ... | 99 | 92 |
| Shikárpur ... ... ... | 62 | 59 |
| Thar and Párkar ... ... | 47 | 48 |
| Upper Sind Frontier ... ... | 11 | 11 |
| Total ... | 301 | 291 |

The decrease of 10 shops is due to the closing of shops in outlying places where the demand was insufficient. One more shop was opened in the Thar and Párkar District during the year under report, and it was sanctioned on the Deputy Commissioner having established the need for it.

Consumption of foreign imported liquor.

18. The imports of foreign liquors into Karáchi during the past two years as reported by the Collector of Customs, Karáchi, are contrasted below :—

| Description. | Rate of Duty per Gallon. | Number of Gallons imported. | | | | | |
|---|---|---|---|---|---|---|---|
| | | 1892-93. | | | 1893-94. | | |
| | | From foreign ports. | From coast ports. | Total. | From foreign ports. | From coast ports. | Total. |
| | | Gallons. | Gallons. | Gallons. | Gallons. | Gallons. | Gallons. |
| Liquors— Ale, Beer, and Porter... ... | At 1 anna per gallon. | 4,14,555 | 5,304 | 4,19,859 | 3,47,111 | 11,989 | 3,59,100 |
| Spirits— Brandy, Gin, Whisky, &c. ... | At Rs. 6 and 8 per gallon. | 1,06,968 | 2,145 | 1,09,113 | 84,964 | 2,377 | 87,341 |
| Wines and Liqueurs— Champagne, Claret, Port, Sherry, and other sorts ... | Rs. 2-8 and 1 per gallon. | 35,483 | 2,464 | 37,947 | 32,549 | 2,129 | 34,678 |
| Total ... | ..... | 5,57,006 | 9,913 | 5,66,919 | 4,64,624 | 16,495 | 4,81,119 |

19. The above figures include imports for the Punjáb and other parts of India, and do not, therefore, furnish any data for inferences regarding the consumption in Sind.

20. The details of the sales at shops in the several districts are given in the following table :—

| District. | | Fermented Liquors. | | Spirits. | | | | | | | | | | Wines. | | | | | | | | Liquors. | | Total. | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Ale, Beer and Porter. | | Brandy. | | Whiskey. | | Gin. | | Old Tom. | | Indian Rum. | | Imported Rum. | | Spirit of Wines. | | Port. | | Sherry. | | Claret. | | Other Wines including Champagne. | | | | | |
| | | Doz. | qt. | Doz. | qt. | Doz. | qt. | Doz. | qt. | Doz. | qt. | Doz. | qt. | Doz. | qt. | Doz. | qt. | Doz. | qt. | Doz. | qt. | Doz. | qt. | Doz. | qt. | Doz. | qt. |
| Karáchi ... | 1892-93. | 25,991 | 4½ | 6,306 | 11⅜ | 4,451 | 11¼ | 268 | 9½ | 192 | 6½ | ... | | 266 | 4½ | 17 | 2 | 753 | 7 | 288 | 1 | 955 | 4 | 1,528 | 7 | 241 | 4 | 41,262 | ⅝ |
| | 1893-94. | 37,819 | 3⅜ | 8,476 | 1 | 5,915 | 6½ | 493 | 2 | 221 | 8½ | ... | | 349 | 7½ | 43 | 1 | 851 | 8⅛ | 278 | 0 | 1,059 | ⅛ | 1,626 | 5 | 220 | 10 | 57,354 | 5⅜ |
| Hyderabad ... | 1892-93. | 12,778 | 8½ | 1,562 | 11 | 493 | 7½ | 19 | 3 | 22 | 7 | 1 | 0 | 17 | 9½ | 9 | 6 | 103 | 11½ | 23 | 4 | 82 | 1 | 49 | 4½ | 17 | 0 | 15,181 | 1½ |
| | 1893-94. | 5,895 | 5½ | 1,444 | 11½ | 506 | 2½ | 19 | ½ | 13 | 2½ | ... | | 12 | 7½ | 10 | 2 | 97 | 11 | 22 | 8 | 69 | 8½ | 37 | 6 | 21 | 10 | 8,151 | 3½ |
| Shikárpur ... | 1892-93. | 1,039 | 6½ | 917 | 1 | 823 | 4¾ | 35 | 11 | 25 | ½ | ... | | 71 | 3 | ... | | 81 | 4 | 17 | 6 | 57 | 6½ | 70 | 10 | 47 | 2 | 3,186 | 7¼ |
| | 1893-94. | 984 | 3 | 1,025 | 9 | 1,032 | 4 | 45 | 4 | 23 | 7 | 54 | 9 | 11 | 10 | 11 | 3 | 98 | 3 | 26 | 9 | 59 | 2 | 71 | 1 | 63 | 2 | 3,507 | 6 |
| Thar and Párkar. | 1892-93. | 5 | 0 | 15 | 0 | 6 | 0 | ... | | ... | | ... | | 2 | 0 | ... | | 0 | 2 | ... | | ... | | ... | | ... | | 28 | 2 |
| | 1893-94. | 2 | 5 | 24 | 7 | 6 | 6 | ... | | ... | | ... | | 1 | 0 | ... | | 1 | 1 | ... | | ... | | 1 | 3 | ... | | 36 | 10 |
| Upper Sind Frontier. | 1892-93. | 43 | 8½ | 88 | 10 | 48 | 1 | 5 | 5½ | 7 | 8 | ... | | 6 | 11 | ... | | 9 | 1 | 0 | 7 | 2 | 5½ | 2 | 4½ | 2 | 1 | 217 | 3 |
| | 1893-94. | 22 | 10 | 74 | 0 | 38 | 11 | 2 | 8 | 5 | 3 | ... | | 4 | 6 | ... | | 4 | 0 | 3 | 3 | 0 | 6 | 1 | 6½ | 0 | 11 | 158 | 4½ |
| Total ... | 1892-93. | 39,858 | 4 | 8,890 | 9⅜ | 5,823 | 0½ | 329 | 5 | 247 | 10 | 1 | 0 | 364 | 4 | 26 | 8 | 948 | 1½ | 329 | 6 | 1,097 | 5 | 1,651 | 2 | 307 | 7 | 59,875 | 2⅜ |
| | 1893-94. | 44,724 | 3⅛ | 11,045 | 4½ | 7,499 | 6 | 560 | 2½ | 263 | 9 | 54 | 9 | 379 | 7 | 64 | 6 | 1,052 | 11⅛ | 330 | 8 | 1,188 | 4⅜ | 1,737 | 9½ | 306 | 9 | 69,208 | 5⅜ |

21. The figures for 1893-94 for the Karáchi District include 29,660 dozen quarts of beer against 17,108 dozen quarts in the previous year supplied to troops.

22. The decrease of 6,883 dozen and 3 quarts of ale, beer, and porter in the Hyderabad District is due to the absence of troops from the station for about $5\frac{1}{2}$ months from November to the middle of April. The increase in other kinds of liquor is due to their growing popularity among the richer classes of natives.

Consumption of country liquor.

23. Details of the consumption of country liquor manufactured locally and imported from Uran during the past 8 years are shewn below, the figures for 1886-87 being entered for the purpose of comparing the present consumption with that in the last year of the farming system. It will be observed that in the year under report the quantity of liquor disposed of amounted to 170,760 gallons against 102,310 in the first year of the introduction of the new system. The steady increase is only to be expected with the growing population, prosperity, and facilities of communication :—

| Name of District. | 1886-87. | 1887-88. | 1888-89. | 1889-90. | 1890-91. | 1891-92. | 1892-93. | 1893-94. | Total. |
|---|---|---|---|---|---|---|---|---|---|
| | Gallons. | Gallons. | Gallons. | Gallons. | Gallons. | Gallons. | Gallons. | Gallons. | Gallons. |
| Karáchi... ... ... | 36,927 | 42,280 | 51,384 | 52,362 | 52,103 | 56,905 | 61,828 | 67,978 | 421,567 |
| | | | | | | | *60 | *66 | 126 |
| Hyderabad ... ... | 37,208 | 32,700 | 43,707 | 44,778 | 44,620 | 48,464 | 51,666 | 57,863 | 361,006 |
| Shikárpur ... ... | 46,144 | 20,803 | 21,690 | 24,616 | 25,428 | 30,025 | 30,426 | 35,487 | 234,619 |
| Thar and Párkar ... | 2,454 | 1,090 | 1,809 | 1,890 | 2,481 | 2,819 | 3,206 | 3,432 | 19,181 |
| Upper Sind Frontier ... | 11,763 | 5,437 | 5,902 | 5,952 | 5,624 | 5,242 | 5,630 | 5,934 | 51,484 |
| Total of the whole Province ... ... | 134,496 | 102,310 | 124,492 | 129,598 | 130,256 | 143,455 | 152,616 | 170,760 | 1,087,983 |

* Shahjahanpur.

24. There is an increase in the consumption of liquor in 1893-94 in all the districts of the Province.

Local statistics and remarks.

25. The system of administration continued uniform throughout the Province.

Foreign liquor license fees.

26. Details of foreign liquor licenses granted during the past two years are given in Appendix A. There is an increase of 4 in the number of licenses, out of which 3 were granted in the town of Karáchi and one a retail license at Kotri. The latter was sanctioned in Government Resolution No. 4652, dated 29th May 1894. The license fees realised exceed those of the previous year by Rs. 1,660-13-4.

27. Importers' and retail licenses are granted only in the Karáchi District. The former are issued only to firms doing large business, and these firms are not permitted to sell less than 2 gallons of liquor at a time. Retail licenses are issued on payment of fees ranging from Rs. 500 to 700. The licensees are permitted to sell any quantity and consumption on the premises is allowed. Wholesale licenses are granted on the condition that the sale of liquor in quantities less than a pint and its consumption on the premises is prohibited. The fee for wholesale licenses varies from Rs. 50 to 500.

Country spirit license fees.

28. A comparative statement of the wholesale and retail country liquor licenses granted in the past two years is appended marked B. The total number of licenses has increased by 8, but the license fees have decreased by Rs. 613-14-8. The decrease is due to the license fees in the Shikárpur District having been fixed with reference to the average sales, *vide* Government Resolution No. 6694, dated 15th September 1893. The increase in the number of licenses is due to the opening of new liquor shops in outlying places.

Distillery operations.

29. The quantity of liquor manufactured at the Kotri Distillery, and also that imported from Uran during 1892-93 and 1893-94, are shewn in Appendix C.

The following figures show the sales in the last two years of strong and weak liquor of both kinds:—

| | 1892-93. Gallons. | 1893-94. Gallons. |
|---|---|---|
| *Kotri Liquor:* | | |
| Below 22° U.P. ... ... ... | 4,413 | 3,360 |
| Above 22° U.P. ... ... ... | 107,369 | 125,220-2 |
| *Uran Liquor:* | | |
| Below 22° U.P. ... ... ... | 31,619-3 | 33,705-5 |
| Above 22° U.P. ... ... ... | 9,154-6 | 8,409-1 |

From the above it will be seen that there is an increase in the consumption of both the Kotri and Uran liquor. The consumption of the Kotri weak liquor is decreasing year by year, while the consumption of weak Uran liquor is slowly increasing. The public distillery at Kotri in the Karáchi District, established in 1887-88 on the commencement of the new system, continues as reported last year to be under the control and direction of the Collector of Hyderabad, and no change has taken place in the fee charged for licensing stills, *i.e.* one rupee per gallon on the capacity of each still subject to a minimum of Rs. 40. The liquor manufactured was of two kinds:

(1) Between 25° and 22° U. P. chargeable with still-head duty at Rs. 3 per gallon. Liquor of this description consumed in the Thar and Párkar district was however liable to a special rate of Rs. 2-13-0 per gallon.

(2) Between London-proof and 12° U. P. chargeable with duty at Rs. 4 per gallon for all districts except Thar and Párkar, the rate for which was Rs. 3-13-0 per gallon. A change has been made in the strength and duty from the beginning of the current year. The average strength of the liquor manufactured during the year was 62° U. P. for strong and 23° under-proof for weak liquor.

The cost of manufacture during the year under report was as under :—

| | | Weak. Rs. a. p. | Strong. Rs. a. p. |
|---|---|---|---|
| Plain, per gallon ... ... | Pot still... ... | 1 4 0 | 1 8 0 |
| | Worm still ... | 1 2 6 | 1 6 6 |
| Ordinary flavored, per gallon | Pot still... ... | 1 6 6 | 1 10 0 |
| | Worm still ... | 1 4 6 | 1 8 6 |
| Highly spiced, per gallon ... | Pot still ... | Not distilled. | Not known. |
| | Worm still ... | | |

The distillers charge their own prices for liquor sold by them, no maximum prices having been fixed by Government. The average rates generally charged by them during the past two years were as follows:—

| | | | Ex-Duty. Weak. Rs. a. p. | Strong. Rs. a. p. |
|---|---|---|---|---|
| Plain spirit, per gallon ... | Pot still ... | 1892-93 ... | 1 7 0 | 1 11 6 |
| | | 1893-94 ... | 1 7 0 | 1 11 0 |
| | Worm still ... | 1892-93 ... | 1 6 0 | 1 10 0 |
| | | 1893-94 ... | 1 5 0 | 1 10 6 |
| Flavored spirit, per gallon. | Pot still ... | 1892-93 ... | 1 9 6 | 1 13 6 |
| | | 1893-94 ... | 1 9 0 | 1 13 6 |
| | Worm still ... | 1892-93 ... | 1 8 0 | 1 12 0 |
| | | 1893-94 ... | 1 7 0 | 1 12 6 |

The maxima retail selling prices fixed are :—

| | Weak. Rs. a. p. | Strong. Rs. a. p. |
|---|---|---|
| Plain spirit, per gallon ... ... | 1 8 0 | 2 0 0 |
| Flavored ... ... ... | 2 0 0 | 2 12 0 |

There were 13 distillers during the year, that is the same number as in the previous year. The number of stills used was 44 with an aggregate capacity of 3,448 gallons against 48, with an aggregrate capacity of 3,553 last year. The

fees realised amounted to Rs. 3,448 against Rs. 3,553 in 1892-93. Although the number and capacity of the stills in use in the year under report was less, the quantity of liquor produced and supplied was greater than in the two previous years. Every licensed holder used his own stills, and there were consequently no receipts under the head of fees on account of stills borrowed.

Offences against A'bkári Laws.

30. The number of offences against the A'bkári laws disposed of during the past two years are contrasted in the subjoined statements :—

| District. | 1892-93. | | | | | | | | | 1893-94. | | | | | | | | Remarks. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Number of cases reported. | Number of persons concerned. | Number of persons arrested. | Number of persons convicted. | Number of persons who paid fine. | Number of persons who suffered imprisonment. | Amount of fine recovered. | Cases upset on appeal. | Rewards paid to informers. | Number of cases reported. | Number of persons concerned. | Number of persons arrested. | Number of persons convicted. | Number of persons who paid fine. | Number of persons who suffered imprisonment. | Amount of fine recovered. | Cases upset on appeal. | Rewards paid to informers. | |
| | | | | | | | Rs. a. p. | | Rs. a. p. | | | | | | | Rs. | | Rs. | |
| Karáchi ... ... ... | 24 | 26 | 26 | 22 | 20 | 2 | 361 0 3 | ... | 136 0 0 | 9 | 9 | 9 | 8 | 8 | ... | 130 | ... | 45 | |
| Hyderabad ... ... | 32 | 32 | 32 | 31 | 29 | 2 | 639 0 0 | ... | 214 8 0 | 34 | 34 | 34 | 32 | 31 | 1 | 573 | ... | 234 | |
| Shikárpur ... ... ... | 20 | 21 | 21 | 19 | 19 | 2 | 275 0 0 | ... | 107 8 0 | 27 | 28 | 28 | 25 | 24 | 1 | 392 | ... | 146 | |
| Thar and Párkar ... ... | 1 | 1 | 1 | 1 | 1 | ... | 5 0 0 | ... | ... | 1 | 1 | 1 | 1 | 1 | ... | 3 | ... | ... | |
| Upper Sind Frontier ... | 12 | 15 | 15 | 10 | 8 | 2 | 205 0 0 | ... | 156 0 0 | 24 | 29 | 29 | 23 | 20 | 3 | 423 | ... | 200 | |
| Total ... | 89 | 95 | 95 | 83 | 77 | 8 | 1,485 0 3 | ... | 614 0 3 | 94 | 101 | 101 | 89 | 84 | 5 | 1,521 | ... | 625 | |

Of the offences shown in 1893-94, one was for the sale of liquor without a license, 9 were for illegal importation or possession of liquor. The remaining 85 were cases of illegal importation or possession of intoxicating drugs and of breaches of license conditions. There were no cases of illicit distillation.

31. The revised Excise forms 1 to 5 prescribed in Government Resolution No. 5599, dated 3rd August 1893, are attached, and copies of them were sent to the Commissioner of Customs, Salt, Opium and A'bkári, Bombay, with this Office No. 3787, dated 14th September 1894.

I have the honour to be,
My Lord,
Your Lordship's most obedient Servant,
R. I. CRAWFORD, Colonel,
Acting Commissioner in Sind.

# APPENDIX A.

## *Foreign Liquor Licenses.*

| District and Locality. | 1892-93. | | | | | | | | | | | | | | 1893-94. | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Importer's licenses Rs. 500, 200, 100 and 50. | | | Wholesale licenses—1st Class, Rs. 500; 2nd " " 400; 3rd " " 300; 4th " " 200; 5th " " 100 and Rs. 50. | | | Retail licenses—Rs. 700 and 600. | | | Hotel, Refreshment Room and Billiard Room licenses—Rs. 700, 600, 100, 75, 50 and 25. | | | Total licenses of all kinds. | | No. of shops excluding temporary stalls at the end of the year. | Importers' licenses—Rs. 500, 250, 100 and 50. | | | Wholesale licenses—1st Class, Rs. 500; 2nd " " 400; 3rd " " 300; 4th " " 200; 5th " " 150; 6th " " 100 and Rs. 50. | | | Retail licenses—Rs. 700 and 600. | | | Hotel, Refreshment Room and Billiard Room licenses—Rs. 700, 600, 100, 75, 50 and 25. | | | Total Licenses of all kinds. | | No. of shops excluding temporary stalls at the end of the year. |
| | Rate. | No. | Fees realized. | Rate. | No. | Fees realized. | Rate. | No. | Fees realized. | Rate. | No. | Fees realized. | No. | Fees realized. | | Rate. | No. | Fees realized. | Rate. | No. | Fees realized. | Rate. | No. | Fees realized. | Rate. | No. | Fees realized. | No. | Fees realized. | |
| *Karáchi District.* | Rs. | | Rs. | Rs. | | Rs. | Rs. | | Rs. | Rs. | | Ks. a. p. | | Rs. a. p. | | Rs. | | Rs. | Rs. | | Rs. | Rs. | | Rs. | Rs. | | Rs. a. p. | | Rs. a. p. | |
| Karáchi Town and Cantonment. | 500 | 2 | 1,000 | 400 | 1 | 400 | 700 | 4 | 2,800 | 700 | 2 | 1,402 0 0 | | | | 500 | 2 | 1,000 | 400 | 2 | 800 | 700 | 4 | 2,800 | 700 | 2 | 1,400 0 0 | | | |
| | 100 | 1 | 100 | 300 | 6 | 1,803 | 600 | 1 | 600 | 600 | 1 | 601 0 0 | | | | ... | ... | ... | 300 | 6 | 1,800 | 500 | 2 | 1,000 | 600 | 2 | 1,200 0 0 | | | |
| | 50 | 5 | 250 | ... | ... | ... | ... | ... | ... | 100 | 4 | 401 0 0 | | | | 50 | 7 | 350 | ... | ... | ... | ... | ... | ... | 100 | 4 | (a)375 0 0 | | | |
| | | | | | | | | | | 6 | 1 | 6 0 0 | | | | | | | | | | | | | 8 | 1 | 8 0 0 | | | |
| | | | | | | | | | | (b) 4 | 1 | 4 0 0 | | | | | | | | | | | | | 6 | 3 | 18 0 0 | | | |
| | | | | | | | | | | 2 | 1 | 2 0 0 | | | | | | | | | | | | | 5 | 2 | 10 0 0 | | | |
| | | | | | | | | | | 1 | 35 | 35 0 0 | | | | | | | | | | | | | (b) 4 | 1 | 4 0 0 | | | |
| | | | | | | | | | | | | | 65 | 9,404 0 0 | 27 | | | | | | | | | | 3 | 1 | 3 0 0 | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | 2 | 6 | 12 0 0 | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | 1 | 29 | 30 0 0 | 74 | 10,810 0 0 | 31 |
| Tatta (Jungshahi) ... ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 50 | 1 | 51 0 0 | 1 | 51 0 0 | | ... | ... | ... | ... | ... | ... | ... | ... | ... | 50 | 1 | 51 0 0 | 1 | 51 0 0 | 1 |
| Kotri ... ... ... ... | ... | ... | ... | 300 | 2 | 602 | ... | ... | ... | 50 | 3 | 154 0 0 | 5 | 756 0 0 | | ... | ... | ... | 200 | 2 | 403 | 500 | 1 | 501 | 50 | 3 | 154 0 0 | 6 | 1,058 0 0 | 6 |
| Manjhand (Laki) ... ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 25 | 1 | 25 0 0 | 1 | 25 0 0 | 10 | ... | ... | ... | ... | ... | ... | ... | ... | ... | 25 | 1 | 26 0 0 | 1 | 26 0 0 | 1 |
| Dadu ... ... ... ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 50 | 1 | 50 0 0 | 3 | 72 13 4 | | ... | ... | ... | ... | ... | ... | ... | ... | ... | (a) 50 | 2 | 68 10 8 | 2 | 68 10 8 | 2 |
| | ... | 8 | 1,350 | ... | 9 | 2,805 | ... | 5 | 3,400 | (a)25 | 2 | 22 13 4 | | | | | | | | | | | | | | | | | | |
| | ... | 8 | 1,350 | ... | 9 | 2,805 | ... | 5 | 3,400 | ... | 53 | 2,753 13 4 | 75 | 10,308 13 4 | 37 | ... | 9 | 1,350 | ... | 10 | 3,003 | ... | 7 | 4,301 | ... | 58 | 3,359 10 8 | 84 | 12,013 10 8 | 41 |
| *Hyderabad District.* | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Hyderabad Town ... ... | ... | ... | ... | 500 | 1 | 2,110 | ... | ... | ... | ... | ... | ..... | 7 | 2,110 0 0 | 7 | ... | ... | ... | 500 | 1 | 2,057 | ... | ... | ... | ... | ... | ..... | 7 | 2,057 0 0 | 7 |
| | | | | 400 | 1 | | | | | | | | | | | | | | 400 | 1 | | | | | | | | | |
| | | | | 300 | 2 | | | | | | | | | | | | | | 300 | 2 | | | | | | | | | |
| | | | | 200 | 3 | | | | | | | | | | | | | | 200 | 2 | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | 150 | 1 | | | | | | | | | |
| | ... | ... | ... | ... | 7 | 2,110 | ... | ... | ... | ... | ... | ..... | 7 | 2,110 0 0 | 7 | ... | ... | ... | ... | 7 | 2,057 | ... | ... | ... | ... | ... | ..... | 7 | 2,057 0 0 | 7 |
| *Shikárpur District.* | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Shikárpur ... ... ... | ... | ... | ... | 200 | 2 | 402 | ... | ... | ... | ... | ... | ..... | 2 | 402 0 0 | 2 | ... | ... | ... | 200 | 2 | 402 | ... | ... | ... | ... | ... | ..... | 2 | 402 0 0 | 2 |
| Sukkur ... ... ... | ... | ... | ... | 400 | 4 | 1,604 | ... | ... | ... | 100 | 1 | 101 0 0 | | | | ... | ... | ... | 400 | 4 | 1,607 | ... | ... | ... | 100 | 1 | 101 0 0 | | | |
| | | | | | | | | | | 75 | 1 | 77 0 0 | | | | | | | | | | | | | 75 | 1 | 76 0 0 | | | |
| | | | | | | | | | | 50 | 1 | 51 0 0 | 22 | 1,852 0 0 | 8 | | | | | | | | | | 50 | 1 | 51 0 0 | 22 | 1,850 0 0 | 7 |
| | | | | | | | | | | 5 | 1 | 5 0 0 | | | | | | | | | | | | | 1 | 15 | (b) 15 0 0 | | | |
| | | | | | | | | | | (b) 1 | 14 | 14 0 0 | | | | | | | | | | | | | | | | | | |
| Ruk (Naushahro) ... ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 50 | 1 | 51 0 0 | 1 | 51 0 0 | | ... | ... | ... | ... | ... | ... | ... | ... | ... | 50 | 1 | 52 0 0 | 1 | 52 0 0 | 1 |
| Reti (Ubauro) ... ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 25 | 1 | 27 0 0 | 1 | 27 0 0 | 3 | ... | ... | ... | ... | ... | ... | ... | ... | ... | 25 | 1 | 27 0 0 | 1 | 27 0 0 | 1 |
| Lárkhana ... ... ... | ... | ... | ... | 200 | 1 | 202 | ... | ... | ... | ... | ... | ..... | 1 | 202 0 0 | | ... | ... | ... | 200 | 1 | 201 | ... | ... | ... | ... | ... | ..... | 1 | 201 0 0 | 1 |
| Radhan (Mehar) ... ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ..... | ... | ..... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 10 | 1 | 11 0 0 | 1 | 11 0 0 | 1 |
| | ... | ... | ... | ... | 7 | 2,208 | ... | ... | ... | ... | 20 | 326 0 0 | 27 | 2,534 0 0 | 13 | ... | ... | ... | ... | 7 | 2,210 | ... | ... | ... | ... | 21 | 333 0 0 | 28 | 2,543 0 0 | 13 |
| *Thar and Parkár District.* | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Umarkot ... ... ... | ... | ... | ... | 50 | 1 | 50 | ... | ... | ... | ... | ... | ..... | 1 | 50 0 0 | 1 | ... | ... | ... | 50 | 1 | 50 | ... | ... | ... | ... | ... | ..... | 1 | 50 0 0 | 1 |
| *Upper Sind Frontier District.* | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Jacobabad .. ... ... | ... | .. | ... | 200 | 1 | 200 | ... | ... | ... | ... | ... | ..... | 1 | 200 0 0 | 1 | ... | ... | ... | 200 | 1 | 200 | ... | ... | ... | ... | ... | ..... | 1 | 200 0 0 | 1 |
| Total ... | ... | 8 | 1,350 | ... | 25 | 7,373 | ... | 5 | 3,400 | ... | 73 | 3,079 13 4 | 111 | 15,202 13 4 | 59 | ... | 9 | 1,350 | ... | 26 | 7,520 | ... | 7 | 4,301 | ... | 79 | 3,692 10 8 | 121 | 16,863 10 8 | 63 |

(a) Granted for broken periods. (b) Temporary stalls. *Note.*—The "fees realized" include Agent's fee.

R. I. CRAWFORD, Colonel,
Acting Commissioner in Sind.

# APPENDIX B.

# APPENDIX

## *Country Liquor*

| District and Locality. | 1892-93. | | | | | | | | | | | | No. of shops, excluding temporary stalls, at the end of the year. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Wholesale Licenses. | | | Retail Licenses Rs. 250, Rs. 200 and Rs. 150 for Karáchi, Hyderabad, Sukkur, Shikárpur, Rohri and Lárkhána, and at fees ranging from Rs. 6 to Rs. 200 for other towns and rural villages. | | | Temporary Licenses. | | | Total. | | |
| | Rate. | No. | Fees realized. | Rates. | No. | Fees realized. | Rate. | No. | Fees realized. | No. | Amount. | |
| | | | Rs. a. p. | Rs. | | Rs. a. p. | Rs. | | Rs. a. p. | | Rs. a. p. | |
| ***Karáchi District.*** | | | | | | | | | | | | |
| Karáchi City and Cantonment ... ... ... ... | ... | 7 | 6 0 0 Agent's fee. | 250<br>200<br>150 | 22<br>1<br>2 | 6,046 0 0 | 40<br>7 | 1<br>1 | 40 0 0<br>7 0 0 | 34 | 6,099 0 0 | 32 |
| | | | | | 25 | | | | | | | |
| Rest of the District ... ... | ... | ... | ... | 200<br>100<br>80<br>75<br>50<br>40<br>25<br>12<br>11½<br>10<br>8<br>6 | 4<br>4<br>3<br>4<br>16<br>1<br>8<br>1<br>1<br>2<br>1<br>2 | (a)2,873-6-8 | 6 | 1 | 6 0 0 | 48 | 2,879 6 8 | 47 |
| | | | | | 47 | | | | | | | |
| Total ... | ... | 7 | 6 0 0 | ... | 72 | 8,919 6 8 | ... | 3 | 53 0 0 | 82 | 8,978 6 8 | 79 |
| ***Hyderabad District.*** | | | | | | | | | | | | |
| Hyderabad City and Cantonment ... ... ... ... | ... | ... | ... | 250<br>150 | 14<br>4 | 4,140 0 0 | ... | ... | ... | 18 | 4,140 0 0 | 18 |
| Rest of the District ... ... | ... | 3 | 4 0 0 Agent's fee. | 200<br>150<br>100<br>50<br>25<br>12 | 2<br>6<br>11<br>11<br>26<br>15 | (b)3,874-8-0 | ... | ... | ... | 74 | 3,878 8 0 | 74 |
| Total ... | ... | 3 | 4 0 0 | ... | 89 | 8,014 8 0 | ... | ... | ... | 92 | 8,018 8 0 | 92 |
| ***Shikárpur District.*** | | | | | | | | | | | | |
| Shikárpur Town ... ... | ... | ... | ... | 250 | 7 | 1,757 0 0 | ... | ... | ... | 7 | 1,757 0 0 | 7 |
| Sukkur Town ... ... ... | ... | 3 | ... | 250<br>187½ | 11<br>1 | 2,759 0 0<br>187 8 0 | ... | ... | ... | 15 | 2,946 8 0 | 15 |
| Rohri ... ... ... ... | ... | ... | ... | 150 | 2 | 303 0 0 | ... | ... | ... | 2 | 303 0 0 | 2 |
| Rest of the District ... ... | ... | 5 | ... | 250<br>50<br>40<br>25<br>18¾<br>15<br>12½<br>12<br>6<br>8½ | 6<br>3<br>3<br>20<br>1<br>3<br>4<br>10<br>5<br>1 | 2,575 4 0 | 5<br>2 | 1<br>1 | 5 0 0<br>2 0 0 | 63 | 2,582 4 0 | 61 |
| Total ... | ... | 8 | ... | ... | 77 | 7,581 12 0 | ... | 2 | 7 0 0 | 87 | 7,588 12 0 | 85 |
| ***Thar and Párkar District.*** | | | | | | | | | | | | |
| Thar and Párkar ... ... | ... | ... | ... | 200<br>150<br>75<br>65<br>50<br>25<br>12<br>6 | 2<br>1<br>2<br>1<br>1<br>2<br>2<br>2 | 912 0 0 | ... | ... | ... | 13 | 912 0 0 | 13 |
| Total ... | ... | ... | ... | ... | 13 | 912 0 0 | ... | ... | ... | 13 | 912 0 0 | 13 |
| ***Upper Sind Frontier District.*** | | | | | | | | | | | | |
| Jacobabad ... ... ... | ... | 1 | 7 0 0 Agent's fee. | 150<br>125<br>100<br>75<br>50 | 1<br>1<br>1<br>3<br>1 | 650 0 0 | ... | ... | ... | 8 | 657 0 0 | 8 |
| Rest of the District ... ... | ... | 1 | 3 0 0 Agent's fee. | 25<br>20<br>12<br>6 | 1<br>1<br>6<br>4 | 141 0 0 | ... | ... | ... | 13 | 144 0 0 | 13 |
| Total ... | ... | 2 | 10 0 0 | ... | 19 | 791 0 0 | ... | ... | ... | 21 | 801 0 0 | 21 |
| Grand Total ... | ... | 20 | 20 0 0 | ... | 270 | 26,218 10 8 | ... | 5 | 60 0 0 | 295 | 26,298 10 8 | 290 |

*Note.*—"Fees realized" include Agent's fees.

B. 44

*Licenses.*

1893-94.

| Wholesale Licenses. | | | Retail Licenses Rs. 250, Rs. 200 and Rs. 150 for Karáchi and Hyderabad and Rs. 250 to Rs. 50 for Sukkur, Shikárpur, Rohri and Lárkhána, and at fees ranging from Rs. 6 to Rs. 200 for other towns and rural villages. | | | Temporary Licenses. | | | Total. | | No. of shops, excluding temporary stalls at the end of the year. | Remarks. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Rate. | No. | Fees realized. | Rate. | No. | Fees realized. | Rate. | No. | Fees realized. | No. | Amount. | | |
| | | Rs. a. p. | Rs. | | Rs. a. p. | Rs. | | Rs. a. p. | | Rs. a. p. | | |
| ... | 7 | 9 0 0 | 250<br>200<br>150 | 23<br>1<br>2 | (c) 6,239 8 0 | 40<br>7 | 1<br>1 | 40 0 0<br>7 0 0 | 35 | 6,295 8 0 | 33 | (a) For broken periods. |
| ... | ... | ... | 25<br>(d) 50<br>(e) 20<br>6<br>75<br>200<br>100<br>12<br>30<br>70<br>10<br>11½ | 9<br>16<br>1<br>2<br>4<br>4<br>4<br>1<br>4<br>1<br>2<br>1 | (f) 3,000 4 0 | ... | ... | ... | 49 | 3,000 4 0 | 49 | (c) One given for broken period.<br>(d) Do.<br>(e) This was transferred from the Shikárpur Collectorate in August 1893 and the license fee for 1893-94 had already been credited in that district in July 1893, hence the difference of Rs. 20. |
| | | | | 49 | | | | | | | | |
| ... | 7 | 9 0 0 | ... | 75 | 9,239 12 0 | ... | 2 | 47 0 0 | 84 | 9,295 12 0 | 82 | |
| ... | ... | ... | 250<br>200<br>150 | 13<br>2<br>3 | 4,139 0 0 | ... | ... | ... | 18 | 4,139 0 0 | 18 | (f) Includes Rs. 55, Agent's fees. |
| ... | 2 | 2 0 0 | 200<br>150<br>100<br>50<br>25<br>12 | 3<br>8<br>11<br>13<br>23<br>13 | * 4,370 0 6 | ... | ... | ... | † 73 | 4,372 0 0 | 72 | (b) Includes also Rs. 12-8-0 on account of license cancelled and issued a second time during the year.<br>* Includes Rs. 12 on account of license cancelled.<br>† Includes one license cancelled. |
| ... | 2 | 2 0 0 | ... | 89 | 8,509 0 0 | ... | ... | ... | 91 | 8,511 1 0 | 90 | |
| ... | ... | ... | 250<br>225<br>175<br>150<br>125<br>100<br>75<br>50 | 1<br>1<br>1<br>1<br>2<br>1<br>1<br>1 | 1,282 0 0 | ... | ... | ... | 9 | 1,282 0 0 | 9 | |
| ... | 4 | 1 0 0 | 225<br>175<br>150<br>125<br>100<br>75 | 1<br>2<br>1<br>3<br>4<br>2 | 1,660 0 0 | ... | ... | ... | 17 | 1,661 0 0 | 17 | |
| ... | ... | ... | 75<br>50 | 1<br>1 | 127 0 0 | ... | ... | ... | 2 | 127 0 0 | 2 | |
| ... | 5 | 1 0 0 | 250<br>225<br>150<br>125<br>90<br>70<br>60<br>50<br>40<br>30<br>20<br>12<br>10<br>6 | 4<br>1<br>1<br>1<br>2<br>2<br>2<br>4<br>5<br>8<br>11<br>1<br>15<br>1 | 3,006 0 0 | 5<br>2 | 1<br>1 | 7 0 0 | 65 | 3,014 0 0 | 63 | |
| ... | 9 | 2 0 0 | ... | 82 | 6,075 0 0 | ... | 2 | 7 0 0 | 93 | 6,084 0 0 | 91 | |
| ... | ... | ... | 200<br>150<br>75<br>65<br>50<br>25<br>12<br>6 | 2<br>1<br>2<br>1<br>1<br>2<br>2<br>2 | 917 0 0 | 30 | 1 | 30 0 0 | 14 | 947 0 0 | 13 | |
| ... | ... | ... | ... | 13 | 917 0 0 | ... | 1 | 30 0 0 | 14 | 947 0 0 | 13 | |
| ... | 1 | 3 0 0 | 150<br>125<br>100<br>(c) 75<br>50 | 1<br>1<br>1<br>4<br>1 | 696 0 0 | ... | ... | ... | 9 | 669 0 0 | 9 | |
| ... | 1 | 1 0 0 | 25<br>20<br>12<br>6 | 1<br>1<br>6<br>4 | 147 0 0 | ... | ... | ... | 13 | 148 0 0 | 13 | |
| ... | 2 | 4 0 0 | ... | 20 | 843 0 0 | ... | ... | ... | 22 | 847 0 0 | 22 | |
| ... | 20 | 17 0 0 | ... | 279 | 25,583 12 0 | ... | 5 | 84 0 0 | ‡ 304 | 25,684 12 0 | 298 | ‡ Includes one license cancelled. |

R. I. CRAWFORD, Colonel,
Acting Commissioner in Sind.

# APPENDIX C.

| District. | 1892-93. | | | | | | | | | | 1893-94. | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Country liquor issued from the Kotri Distillery. | | | | Mowra liquor imported from the Uran Distillery. | | | | Total. | | Country Liquor issued from the Kotri Distillery. | |
| | Below 22° U.P. | | Above 22° U.P. | | Below 22° U.P. | | Above 22° U.P. | | | | Below 22° U.P. | |
| | Quantity. | Duty at the rate of Rs. 3 per Gallon. | Quantity. | Duty at the rate of Rs. 4 per Gallon. | Quantity. | Duty at the rate of Rs. 3 per Gallon. | Quantity. | Duty at the rate of Rs. 4 per Gallon. | Liquor. | Duty realizations. | Quantity. | Duty at the rate of Rs. 3 per Gallon. |
| | G. p. | Rs. a. p. | G. p. | Rs. a. p. | G. p. | Rs. a. p. | G. p. | Rs. a. p. | G. p. | Rs. a. p. | G. p. | Rs. a. p. |
| Karáchi ... ... ... | 728 0 | 2,184 0 0 | 28,954 0 | 1,15,816 0 0 | 27,300 6 | 81,902 4 0 | 4,645 2 | 18,581 0 0 | 61,628 0<br>(a) 60 0 | 2,18,483 4 0<br>585 0 0 | 672 0 | 2,016 0 0 |
| Hyderabad ... ... | 924 0 | 2,772 0 0 | 46,630 0 | 1,86,520 0 0 | 3,109 1 | 9,327 6 0 | 1,003 0 | 4,012 0 0 | 51,666 1 | 2,02,631 6 0 | 792 0 | 2,376 0 0 |
| Shikárpur... ... ... | 1,692 4 | 5,077 8 0 | 25,110 4 | 1,00,442 0 0 | 871 0 | 2,613 0 0 | 2,752 3 | 11,009 8 0 | 30,426 3 | 1,19,142 0 0 | 1,131 0 | 3,393 0 0 |
| Thar and Párkar ... | 125 0 | 351 9 0 | 3,081 0 | 11,746 5 0 | ... | ..... | ... | ..... | 3,206 0 | 12,097 14 0 | 128 0 | 360 0 0 |
| Upper Sind Frontier ... | 943 4 | 2,830 8 0 | 3,593 4 | 14,374 0 0 | 338 4 | 1,015 8 0 | 754 1 | 3,016 8 0 | 5,629 5 | 21,236 8 0 | 637 0 | 1,911 0 0 |
| Total ... | 4,413 0 | 13,215 9 0 | 107,369 0 | 4,28,898 5 0 | 31,619 3 | 94,858 2 0 | 9,154 6 | 36,619 0 0 | 152,616 1 | 5,74,176 0 0 | 3,360 0 | 10,056 0 0 |

| District. | 1893-94. | | | | | | Contrast. | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Country Liquor issued from the Kotri Distillery. | | Mowra Liquor imported from the Uran Distillery. | | | | Total. | | Increase. | | Decrease. | |
| | Above 22° U.P. | | Below 22° U.P. | | Above 22° U.P. | | | | | | | |
| | Quantity. | Duty at the rate of Rs. 4 per Gallon. | Quantity. | Duty at the rate of Rs. 3 per Gallon. | Quantity. | Duty at the rate of Rs. 4 per Gallon. | Liquor. | Duty Realizations. | Liquor. | Duty Realizations. | Liquor. | Duty Realizations. |
| | G. p. | Rs. a. p. | G. p. | Rs. a. p. | G. p. | Rs. a. p. | G. p. | Rs. a. p. | G. p. | Rs. a. p. | | |
| Karáchi ... ... ... | 32,685 0 | 1,30,845 0 0 | 29,736 0 | 89,208 0 0 | 4,885 0 | 19,540 0 0 | 67,978 0<br>(a) 66 0 | 2,41,609 0 0<br>616 8 0 | 6,350 0<br>6 0 | 23,125 12 0<br>31 8 0 | ... | ..... |
| Hyderabad ... ... | 53,592 0 | 2,14,478 0 0 | 2,620 5 | 7,861 14 0 | 858 7 | 3,435 8 0 | 57,863 4 | 2,28,151 6 0 | 6,197 3 | 25,520 0 0 | ... | ..... |
| Shikárpur... ... ... | 31,174 4 | 1,24,698 0 0 | 1,024 1 | 3,072 6 0 | 2,157 7 | 8,631 8 0 | 35,487 4 | 1,39,794 14 0 | 5,061 1 | 20,652 14 0 | ... | ..... |
| Thar and Párkar ... | 3,304 0 | 12,596 0 0 | ... | ..... | ... | ..... | 3,432 0 | 12,956 8 0 | 226 0 | 858 10 0 | ... | ..... |
| Upper Sind Frontier ... | 4,464 6 | 17,943 0 0 | 324 7 | 974 10 0 | 507 3 | 2,029 8 0 | 5,923 6 | 22,858 2 0 | 394 1 | 1,621 10 0 | ... | ..... |
| Total ... | 125,220 2 | 5,30,560 0 0 | 33,705 5 | 1,01,116 14 0 | 8,409 1 | 33,636 8 0 | 176,760 6 | 6,45,986 6 0 | 18,144 5 | 71,810 6 0 | ... | ..... |

(a) Shahjahanpur.

R. I. CRAWFORD, Colonel,
Acting Commissioner in Sind.

B 1608—15

# IMPERIAL FORM No. 1.

## EXCISE REVENUE AND NET REVENUE OF 1893-94.

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 30 | 31 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | DETAIL OF GROSS RECEIPTS DURING THE YEAR BY DISTRICTS FROM. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| DISTRICT. | IMPORTED LIQUORS | SPIRITS MANUFACTURED IN INDIA PAYING DUTY AT HIGHER RATES THAN ORDINARY COUNTRY SPIRIT. | | | | COUNTRY SPIRITS AND FERMENTED LIQUORS. | | | | | | | | OPIUM AND ITS PREPARATIONS INCLUDING POPPY HEADS. | | | | | DRUGS OTHER THAN OPIUM | | | FINES, FORFEITURES AND MISCELLANEOUS. | | | | | GRAND TOTAL. | TOTAL CHARGES AS IN FORM 2. | NET REVENUE IN THE YEAR. | REMARKS. |
| | License fees. | Duty on Spirits. | Duty on Malt liquors. | License fees. | Total. | Still-head duty. | Proceeds of out-still farms. | License fees for sale of Country Spirits. | Deficiency in Minimum Guaranteed Revenue for Still-head duty. | Tree Tax. | Toddy-shop license fees | Deficiency in Minimum Guaranteed Revenue for Tree Tax. | Total. | Duty. | License fees. | Deficiency in Minimum Guaranteed Vend. | Gain on sale-proceeds of Opium. | Total. | Fees on permits. | License fees. | Total. | Fines and Forfeitures under Abkári Act. | Fines and Forfeitures under Opium Act. | Other items, Abkári Revenue. | Other items, Excise Opium Revenue. | Total. | | | | |
| | Rs. | Rs. | | | Rs. | Rs. | | Rs. | | | Rs. | | Rs. | Rs. | | | | Rs. | | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | |
| Karáchi ... ... ... | 12,014 | 617 | ... | ... | 617 | 2,41,609 | ... | 9,296 | ... | ... | 882 | ... | 2,51,787 | 53,092 | ... | ... | ... | 53,092 | ... | 46,300 | 46,300 | 36 | .. | ... | 3,000 | 3,036 | 3,67,746 | 5,464 | 3,62,282 | (a) Includes Rs. 3,448 on account of license fee for stills licensed and Rs. 28 on account of sale proceeds of liquor account books. (b) The Collector has shown 0-1-11, but it has been omitted from this return as fractions of rupees are not shewn here. (c) Includes Rs. 100 on account of over-collections of license fee subsequently refunded. |
| Hyderabad ... ... | 2,057 | ... | ... | ... | ... | 2,28,151 | ... | (c)8,611 | ... | ... | ... | ... | 2,36,762 | 68,644 | ... | ... | ... | 68,644 | ... | 40,150 | 40,150 | 113 | 2 | (a) 3,476 | 3,512 | 7,103 | 3,54,716 | 12,219 | 3,42,497 | |
| Shikárpur ... ... | 2,543 | ... | ... | ... | ... | 1,39,795 | ... | 6,084 | ... | ... | ... | ... | 1,45,879 | 34,063 | ... | ... | ... | 34,063 | ... | 81,300 | 81,300 | 41 | (b) ... | ... | 1,637 | 1,678 | 2,65,463 | 4,054 | 2,61,409 | |
| Thar and Párkár ... | 50 | ... | ... | ... | ... | 12,956 | ... | 947 | ... | ... | ... | ... | 13,903 | 41,008 | ... | ... | ... | 41,008 | ... | 3,525 | 3,525 | ... | ... | ... | 2,640 | 2,640 | 61,126 | 2,280 | 58,846 | |
| Upper Sind Frontier ... | 200 | ... | ... | ... | ... | 22,858 | ... | 847 | ... | ... | ... | ... | 23,705 | 4,704 | ... | ... | ... | 4,704 | ... | 10,100 | 10,100 | 34 | ... | ... | 480 | 514 | 39,223 | 648 | 38,575 | |
| Total ... | 16,864 | 617 | ... | ... | 617 | 6,45,369 | ... | 25,785 | ... | ... | 882 | ... | 6,72,036 | 2,02,411 | ... | ... | ... | 2,02,411 | ... | 181,375 | 181,375 | 224 | 2 | 3,476 | 11,269 | 14,971 | 10,88,274 | 24,665 | 10,63,609 | |

R. I. CRAWFORD, Colonel,
Acting Commissioner in Sind.

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## IMPERIAL FORM 2.

*Excise Charges of 1893-94.*

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
|---|---|---|---|---|---|---|---|
| DISTRICT. | DETAIL OF CHARGES DURING THE YEAR. | | | | | Grand Total Charges. | REMARKS. |
| | Establisnment. | Travelling Allowance. | Supplies and Services. | Contingencies. | Refunds. | | |
| | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | |
| Karáchi ... ... ... | 2,769 0 0 | 180 0 0 | ..... | 10 0 0 | ..... | 2,959 0 0 | A'bkári. |
| | 1,838 0 0 | 667 0 0 | ..... | ..... | ..... | 2,505 0 0 | Opium. |
| Hyderabad... ... ... | 8,705 13 5 | 28 6 0 | 165 6 4 | 80 14 3 | 200 9 4 | 9,181 1 4 | A'bkári. |
| | 2,025 0 0 | 780 0 0 | 181 7 8 | 51 2 0 | ..... | 3,037 9 8 | Opium. |
| Shikárpur ... ... ... | 2,225 12 11 | 226 3 0 | ..... | 60 8 6 | ..... | 2,512 8 5 | A'bkári. |
| | 976 8 0 | 367 11 0 | ..... | 197 11 6 | ..... | 1,541 14 6 | Opium. |
| Thar and Párkar ... ... | 1,603 3 4 | 565 4 7 | ..... | 111 14 11 | ..... | 2,280 6 10 | Opium. |
| Upper Sind Frontier ... ... | ..... | ..... | (a)200 0 0 | 58 8 0 | ..... | 258 8 0 | A'bkári. |
| | 270 0 0 | 120 0 0 | ..... | ..... | ..... | 390 0 0 | Opium. |
| Total Charges for the year ... | 20,413 5 8 | 2,934 8 7 | 546 14 0 | 570 11 2 | 200 9 4 | 24,666 0 9 | |

(a) Rewards granted to informers.

R. I. CRAWFORD, Colonel;
Acting Commissioner in Sind.

# IMPERIAL FORM No. 3.

*Manufactories, Licenses, and Shops.*

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | MANUFACTURE OF LIQUOR. NUMBER OF | | | | | VEND OF LIQUOR AND DRUGS. | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | Number of wholesale licenses for sale of | | | | | Number of special licenses for retail sale of liquors, otherwise than in ordinary retail shops, *e. g.*, Hotels, Refreshment Rooms and Steamers. | | | | | Numbers of Shops licensed to sell by retail | | | | | | | | | | | | |
| | | | Country Spirit Distilleries. | | | | | | | | | | | | | | | *Country fermented liquor (toddy).* | | | | | *Opium and its preparations.* | | | | | | |
| District. | Breweries. | Distilleries for the manufacture of spirit paying duty at higher rates than ordinary country spirits. | Central Distilleries, public or private. Mhowra and Molasses spirit. | Central Distilleries, public or private. Toddy spirit. | Out-still. | European liquors imported or manufactured in India. | Country spirit. | Country fermented liquor (toddy). | Opium and its preparations. | Drugs other than Opium. | Hotels. | Ordinary Refreshment Rooms and Stalls. | Railway Refreshment Rooms. | Travellers' Bungalows. | Temporary Refreshment Stalls. | European liquors imported or manufactured in India. | Country spirit. | Domestic consumption licenses. | Hawking licenses. | Tree-foot booth licenses. | Toddy-shop licenses. | Total. | Raw Opium. | Madat and Chandol, and other preparations of Opium. | Total of columns 24 and 25. | For medical purposes (druggist's permits and the like). | Drugs other than Opium (Bhang, Ganja, &c.) | REMARKS. |
| Karáchi ... ... ... | ... | ... | ... | ... | ... | 10 | 7 | ... | ... | ... | 5 | 6 | 4 | ... | 43 | 7 | (*a*) 77 | ... | ... | ... | 9 | 9 | 81 | ... | 81 | 8 | 141 | (*a*) Includes two temporary licenses. |
| Hyderabad ... ... ... | ... | ... | (*b*) 1 | ... | ... | 7 | 2 | ... | ... | ... | ... | ... | ... | .... | ... | ... | 88 | ... | ... | ... | ... | ... | 92 | ... | 92 | ... | 129 | (*b*) Number of stills licensed, 44. |
| Shikárpur ... ... ... | ... | ... | ... | ... | ... | 7 | 9 | ... | ... | ... | ... | 2 | 4 | ... | 15 | ... | (*c*) 84 | ... | ... | ... | ... | ... | 59 | ... | 59 | ... | 239 | (*c*) Includes two temporary licenses. |
| Thar and Párkar ... .. | ... | ... | ... | ... | ... | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 14 | ... | ... | ... | ... | ... | 48 | ... | 48 | ... | 29 | |
| Upper Sind Frontier ... | ... | ... | ... | ... | ... | 1 | 2 | ... | ... | ... | ... | ... | ... | ... | ... | ... | 20 | ... | ... | ... | ... | ... | 11 | ... | 11 | ... | 48 | |
| Total ... .. | ... | ... | 1 | ... | ... | 26 | 20 | ... | ... | ... | 5 | 8 | 8 | ... | 58 | 7 | 283 | ... | ... | ... | 9 | 9 | 291 | ... | 291 | 8 | 586 | |

*Note.*—When one license covers the sale of more than one kind of liquor or drug, the shop should be shown in the column for one kind only, the fact being noted in the column for remarks.

R. I. CRAWFORD, Colonel,
Acting Commissioner in Sind.

# IMPERIAL FORM No. 4.

*Duty and Consumption.*

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | | 17 | 18 | 19 | 20 | | | 21 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Spirits manufactured in India paying duty at higher rates than ordinary Country Spirits. | | | | | | | | | | Country Spirits issued from Central Distilleries, public or private. | | | | | | Opium and its preparations. | | | Other Drugs. | | | |
| | Ordinary Spirits. | | | Spirits of Wine. | | Methylated Spirits of Wine. | | Perfumed Spirits. | | Malt Liquor. | Issues of Imperial Gallons. | | | | Rates of Duty. | | Issues in sers (1 ser=2 lbs. of 40 tolas each) from Government Treasuries (or in districts where the supply is not derived entirely from Treasuries, amount sold by retail). | Prices per ser (2 lbs. of 40 tolas each). | | Amount sold by retail in sers (1 ser=2 lbs. of 40 tolas each). | | | |
| District. | Number of Imperial Gallons. | Average strength of ditto per Gallon. | Rate of duty per Imperial Gallon of ( ) London Proof. | Issues Imperial Gallons. | Rate of duty per Imperial Gallon of ( ) London Proof. | Issues Imperial Gallons. | Rate of duty per Imperial Gallon. | Issues Imperial Gallons. | Rate of duty per Imperial Gallon. | Issues Imperial Gallons. | Rate of duty per Imperial Gallon. | At strength between 22° U. P. and 25° U. P. | At strength between 12° U. P. and London Proof. | At strength of | Equivalent of London Proof of the total of columns 12, 13 and 14. | Strength | Per gallon. | | Wholesale, that is, price at which Opium is sold from the Treasury. | Retail average price at which retail Vendors sell. | Bhang. | Ganja. | Other sorts. | Remarks. |
| | | | Rs. a. p. | | Rs. a. p. | | | | | | | Gls. p. | Gls. p. | | | | Rs. a. p. | S. t. g. | Rs. a. | Rs. a. p. | | | | |
| Karáchi | 6 | 12½ | 6 0 0 | 60 | 9 12 0 | .. | .. | .. | .. | .. | .. | 3,408 0 | (a) 37,570 0 | .. | 58,577 7 $\frac{15}{100}$ | Between 22° U. P. and 25° U. P. | 3 0 0 | 2,534 49 90 | 20 0 | 24 10 0 | 28,868 | 2,668 | (b) 1,720 | (a) Includes 105 gallons paying duty at Rs. 5 per gallon. |
| | | | | | | | | | | | | | | | | Between 12° U. P. and London Proof. | 4 0 0 | 150 0 0 | 22 0 | 27 0 0 | | | | (b) Charas ... 1,708 |
| | | | | | | | | | | | | | | | | | 5 0 0 | | | | | | | Majum ... 12 |
| Hyderabad | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 3,412 5 | 54,340 7 | .. | 53,794 3 $\frac{12}{250}$ | Between 22° U. P. and 25° U. P. | 3 0 0 | (d) 3,284 8 33¾ | 20 0 | 25 0 0 | 44,578 | 853 | 679 | Charas. |
| | | | | | | | | | | | | | (c) 110 0 | | | | | 134 52 0 | 22 0 | 27 0 0 | | | | (c) 10 gallons paid duty at Rs. 5 per gallon. |
| | | | | | | | | | | | | | | | | Between 12° U. P. and London Proof. | 4 0 0 | | | | | | | (d) This includes 6 tolas 33¾ grains confiscated opium reissued from the Treasury. |
| | | | | | | | | | | | | | | | | | 5 0 0 | | | | | | | |
| Shikárpur | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 2,155 1 | 33,332 8 | .. | 32,981 0 $\frac{15}{250}$ | Between 22° U. P. and 25° U. P. | 3 0 0 | 1,703 1 90 | 20 0 | 25 0 0 | 83,532 | 30 | 1,126 | Charas .. 1,103 |
| | | | | | | | | | | | | | | | | Between 12° U. P. and London Proof. | 4 0 0 | | | | | | | Majum .. 23 |
| Thar and Párker. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 128 0 | 3,304 0 | .. | 3,203 5 $\frac{55}{100}$ | Between 23° U. P. and 25° U. P. | 2 13 0 | 2,050 33 0½ | 20 0 | 25 0 0 | 4,408 | 629 | 198 | Charas. |
| | | | | | | | | | | | | | | | | Between 12° U. P. and London Proof. | 3 13 0 | | | | | | | |
| Upper Sind Frontier. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 961 7 | (e) 4,971 7 | .. | 5,405 3 $\frac{33}{100}$ | Between 22° U. P. and 25° U. P. | 3 0 0 | 235 17 90 | 20 0 | 25 0 0 | 8,662 | 1 | 800 | S. T. |
| | | | | | | | | | | | | | | | | | | | | | | | | Charas ... 304 29 |
| | | | | | | | | | | | | | | | | Between 12° U. P. and London Proof. | 4 0 0 | | | | | | | Majum ... 1 22 |
| | | | | | | | | | | | | | | | | | 5 0 0 | | | | | | | 305 51 |
| | | | | | | | | | | | | | | | | | | | | | | | | (e) Includes 85 gallons at Rs. 5 per gallon. |
| | | | | | | | | | | | | | | | | | | | | | | | | The figures entered in column 15 have been calculated on the mean strength in each case, i. e., liquor from 22° U. P. and 25° U. P. has been taken at 23½° U. P. and from 12° U. P. to London Proof at 6° U. P. |
| Total | 6 | 12½ | 6 0 0 | 60 | 9 12 0 | .. | .. | .. | .. | .. | .. | 37,055 5 | 1,33,629 1 | .. | 1,53,966 4 $\frac{12}{250}$ | .... | .. | 10,992 1 12½ | .. | .. | 1,70,043 | 4,181 | 4,029 | |

R. I. CRAWFORD, Colonel,
Acting Commissioner in Sind.

## IMPERIAL FORM No. 5.

*Incidence of Consumption.*

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| District. | Population. | | | | Number of Persons per Retail Shop for Sale of | | | | Gross Excise Receipts per ten thousand of total population to nearest rupee. | | | Net Excise Revenue from all sources per ten thousand of total population, see column 30 of Form 1. | Remarks. |
| | | | | | Liquors. | | Drugs. | | | | | | |
| | Hindus. | Musalmans. | Others. | Total. | Country spirits, column 18 of Form 3. | Country fermented liquors, column 23 of Form 3. | Opium and its preparations columns 26 of Form 3. | Other Drugs column 26 of Form 3. | From spirits and fermented liquors, total of columns 2, 6, and 14 of Form 1. | From Opium and its preparations, column 19 of Form 1. | From Drugs other than Opium, column 22 of Form 1. | | |
| | | | | | | | | | Rs. | Rs. | Rs. | Rs. | |
| Karáchi ... ... | 101,533 | 459,273 | 11,145 | 571,951 | 7,428 | 63,550 | 7,061 | 4,056 | 4,623 | 944 | 810 | 6,334 | The increase of 7,071 persons as compared with the census of 1891, is due to the transfer of 16 dehs from the Shikárpur district to the Karáchi district. |
| Hyderabad ... ... | 185,625 | 713,000 | 20,021 | 918,646 | 10,439 | ... | 9,985 | 7,121 | 2,600 | 747 | 437 | 3,728 | |
| Shikárpur ... ... | 181,919 | 722,576 | 3,931 | 908,426 | 10,815 | ... | 15,397 | 3,801 | 1,634 | 375 | 895 | 2,878 | |
| Thar and Párkar ... | 79,853 | 164,890 | 53,460 | 298,203 | 21,300 | ... | 6,213 | 10,283 | 468 | 1,375 | 118 | 1,973 | |
| Upper Sind Frontier ... | 18,606 | 155,408 | 534 | 174,548 | 8,727 | ... | 15,868 | 3,636 | 1,370 | 269 | 579 | 2,210 | |
| Total ... | 567,536 | 2,215,147 | 89,091 | 2,871,774 | 10,148 | 3,19,086 | 9,869 | 4,901 | 2,401 | 705 | 632 | 3,704 | |

R. I. CRAWFORD, Colonel,
Acting Commissioner in Sind.

# ADEN.

No. 374 of 1894.

REVENUE DEPARTMENT.

*Aden Residency, the 10th October 1894.*

From

BRIGADIER-GENERAL J. JOPP, C.B.,
Political Resident, Aden;

To

THE SECRETARY TO GOVERNMENT,
Bombay.

SIR,

I have the honour to forward the accompanying report on the working of the Abkári Department at Aden for the revenue year ended 31st July 1894

I have the honour to be,
Sir,
Your most obedient Servant,
J. JOPP, Brigadier-General,
Political Resident.

# REPORT ON THE WORKING OF THE A'BKÁRI DEPARTMENT AT ADEN, FOR THE REVENUE YEAR 1893-94.

## I.—Constitution of the Department.

The department is administered under the Bombay A'bkári Act V of 1878, the Political Resident at Aden is the Commissioner for the whole Settlement, and the Assistants to the Resident in charge of A'bkári Department in Aden and Perim act as Collectors at the said respective places.

2. The sanctioned strength of the establishment is as follows :—

| | | Strength. | Pay per month of each. | Amount per month. | Total per annum. |
|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. |
| In Aden ... | Inspector ... ... | 1 | 100 | 100 | 1,200 |
| | Gauger ... ... | 1 | 50 | 50 | 600 |
| | Havaldárs ... ... | 2 | 20 | 40 | 480 |
| | Náik ... ... | 1 | 17 | 17 | 204 |
| | Peons ... ... | 17 | 15 | 255 | 3,060 |
| | Total per month ... | ... | ... | 462 | 5,544 |
| | Total per annum ... | ... | ... | ... | 5,544 |

*In Perim.*—There is no separate establishment in Perim ; the local police establishment carries on the work.

## II.—Sources of Revenue and System of Administration.

3. Aden is a free port. In the Sea Customs Act VIII of 1878, it is treated as a foreign port, and the Indian Tariff Acts are not applicable. No Customs duty is therefore levied.

4. The sources of revenue are :—

(*a*) Duty levied on imported foreign liquor and wines under section 19 (*a*) of the A'bkári Act.

(*b*) Duty levied on country liquor manufactured under section 19 (*c*).

(*c*) Fees on licenses for the sale of imported foreign liquors and wines under section 30.

(*d*) Fee on license for the manufacture and sale of country liquor under section 30.

(*e*) Fee on license for the sale and manufacture of intoxicating drugs other than opium or preparations from opium.

5. The revenue derived from above sources are all credited to " IV. Excise on Spirits and Drugs," and nothing is credited to " Customs " revenue.

The Commissioner of Customs, Salt, Opium and A'bkári in Bombay mentions in para. 20 of his Administration Report for 1892-93, that—

> " Foreign liquor pays on importation the Customs duty prescribed by the Tariff Act, and is not subjected to any further impost up to the time of its sale, except a comparatively small fee levied for the grant of licenses authorizing its retail sale at appointed shops. The Customs duty collected on imported liquor is credited in the Government accounts as 'Imperial 'Customs' revenue, and the license fees only are accounted for as 'Excise' revenue."

This statement is correct as regards Presidency proper, but not for Aden ; for as above stated the duty levied at Aden on importation of foreign liquors and wines is credited to " Excise " revenue in the Aden Treasury accounts since

the introduction of the A'bkári Act into Aden as will appear from the following extract from Accountant General's letter No. $\frac{T.A.D.}{18570}$ dated 28th February 1880 :—

"2. The receipts on account of Import duty on wines are credited in Bombay to VII. Customs; but as this duty is levied at Aden under the new A'bkári Act, it should be credited to 'License Fees under IV. Excise on Spirits and Drugs' as the entry 'Duty on Importation' has not been prescribed under the head."

But as Government in their Resolutions No. 7060, dated 22nd September 1883, and 2573, dated 25th March 1884, assuming that the revenue was credited to "Customs", directed that the revenue from this source should not be included in the A'bkári returns, all information about revenue from this source was therefore omitted from A'bkári reports submitted to Government; after the receipt of the last named resolution.

6. This action has tended to thrust out of sight a large revenue levied in the year; for there being no Customs in Aden, no Customs revenue report is furnished by the Aden Residency, consequently the other revenue under the A'bkári Act shown in the reports compares unfavorably with the expenditure on the working of the department.

7. For the reasons above given I have ventured to show the revenue from duty on imported foreign liquors and wines in this report, and I trust Government will approve of my action.

*Rates of Duty on Imported Foreign Wines.*

8. The duty on imported foreign liquors and wines is levied at special rates fixed by Government under the A'bkári Act, and not at the rates prescribed by the Indian Tariff Act.

*Duty on Country Liquor.*

9. The duty on country liquor manufactured is levied at the following rates :—

Not above 50° U. P., Rs. 2 per Imperial gallon.
Not above 25° U. P., Rs. 3 do.

*Licenses for sale of Imported Foreign Liquor.*

10. All holders of licenses for the sale of imported foreign liquor have shops for the retail sale of liquor. Twelve licenses were issued during the year in Aden at a fee of Rs. 450 each. At Perim one license was issued at the rate of Rs. 100 to the Perim Coal Company, Limited.

*Country Liquor—Aden.*

During the year under report one license for the exclusive privilege of manufacture and sale of country liquor in Aden was issued and a fee of Rs. 2,333 recovered on account. This license was given to the highest bidder at a sale by public auction, but as the fees varied every year, and went down by reason of slack competition, from the current year a fee of Rs. 200 has been fixed for a license and the duty on manufacture increased proportionately, so that the revenue might not suffer.

*Country Liquor—Perim.*

12. At Perim no license was issued for the manufacture and sale of country liquor.

*Intoxicating Drugs—Aden.*

13. One license for the exclusive privilege of manufacture and sale of intoxicating drugs was sold by public auction and a fee of Rs. 1,450 was realized against Rs. 1,970 during 1892-93. This is owing to slack competition.

14. *Perim.*—At Perim no license was issued for the sale or manufacture of intoxicating drugs.

## III.—Financial Results of the year's Administration.

### *Total Revenue.*

15. The total realizations of the last two years are as follows :—

| Items. | Aden. | | Perim. | | Total. | |
|---|---|---|---|---|---|---|
| | 1892-93. | 1893-94. | 1892-93. | 1893-94. | 1892-93. | 1893-94. |
| *Foreign Liquors and Wines.* | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| Duty on Importation ... ... | 52,182 | 51,090 | 1,810 | 2,763 | 53,992 | 53,853 |
| License fee for sale ... ... | 5,850 | 5,400 | 100 | 100 | 5,950 | 5,500 |
| Total ... | 58,032 | 56,490 | 1,910 | 2,863 | 59,942 | 59,353 |
| *Country Liquor.* | | | | | | |
| Still-head duty ... ... ... | 20,750 | 20,705 | ... | ... | 20,750 | 20,705 |
| License fee for sale ... ... | 2,333 | 2,733 | ... | ... | 2,333 | 2,733 |
| Total ... | 23,083 | 23,438 | ... | ... | 23,083 | 23,438 |
| *Intoxicating Drugs.* | | | | | | |
| License fee for sale ... ... | 1,970 | 1,450 | ... | ... | 1,970 | 1,450 |
| Duty on import and export ... | 87 | 111 | ... | ... | 87 | 111 |
| Total ... | 2,057 | 1,561 | ... | ... | 2,057 | 1,561 |
| *Miscellaneous.* | | | | | | |
| Receipts ... ... ... ... | 2,974 | 1,164 | ... | ... | 2,974 | 1,164 |
| Total ... | 2,974 | 1,164 | ... | ... | 2,974 | 1,164 |
| Grand Total ... | 86,146 | 82,653 | 1,910 | 2,863 | 88,056 | 85,516 |

### *Causes of Increase and Decrease.*

16. The decrease in the year under report is due chiefly to the reduction in rates of warehouse rent (Miscellaneous receipts) by a Residency order dated 11th July 1893 to about half what they were previous to that date, and to the steady decline of license fee on gánja and charas and the less consumption of imported foreign liquors.

The increase in the duty of importation of foreign liquors and wine in Perim is owing to the increase of importation chiefly owing to the increase of European population.

### *Total Expenditure.*

17. The total expenditure for the last two years is given below :—

| Items. | Aden. | | Perim. | | Total. | |
|---|---|---|---|---|---|---|
| | 1892-93. | 1893-94. | 1892-93. | 1893-94. | 1892-93. | 1893-94. |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| Establishment ... ... ... | 5,834 | 5,889 | ... | ... | 5,834 | 5,889 |
| Contingencies ... ... ... | 1,061 | 578 | ... | ... | 1,061 | 578 |
| Total ... | 6,895 | 6,467 | ... | ... | 6,895 | 6,467 |

The slight increase in establishment is due to a portion of the travelling allowance of Rs. 26 held over in the previous year (while the Inspector was on leave) being included in the figures for 1892-93, and also comprises an acting allowance of Rs. 17 paid to the gauger while he acted for the permanent incumbent. The decrease in contingent charges is due to three sets of hydrometers and thermometers and a triangular scale being purchased in 1892-93, which ran up the amount for that year.

## *IV.—Statistics.*

18. The total quantity of foreign liquor and wines imported were as under:—

| | Rate of Duty. | Aden. | | Perim. | | Total. | |
|---|---|---|---|---|---|---|---|
| | | 1892-93. | 1893-94. | 1892-93. | 1893-94. | 1892-93. | 1893-94. |
| | Per Imperial gallon. | Gallons. | Gallons. | Gallons. | Gallons. | Gallons. | Gallons. |
| Liquors— | | | | | | | |
| 1. Ale, beer, porter, cider and other fermented liquors. | Anna 1. | 116,328·5 | 115,325·5 | 362· | 650· | 116,990·5 | 115,975·5 |
| 2. Liqueurs ... ... ... ... | Rs. 3. | 65·44 | 65·7 | ... | ... | 65·44 | 65·7 |
| 3. Rum ... ... ... ... | Rs. 4, and the duty increased if over proof. | 4,761·25 | 3,754·8 | ... | 6· | 4,761·25 | 3,760·8 |
| 4. Spirits used in arts rendered unfit for human consumption. | Rs. 5 per cent., ad-valorem. | 40 | 120· | ... | 72· | 40· | 129· |
| 5. Spirits used in drugs, medicines &c., in a proportion less than 20 per cent of the spirit of the strength of London proof. | Do. | ..... | ..... | ... | ... | ..... | ..... |
| 6. Do. 20 per cent and upwards. | Rs. 3, and the duty proportionately increased if over London proof. | ..... | ..... | ... | ... | ..... | ..... |
| 7. Spirits, other sorts ... ... | | 7,878·04 | 8,166·084 | 533· | 784·6 | 8,411·04 | 8,950·684 |
| 8. Spirit, perfumed, in wood or in bottles. | Rs. 7 8 0. | 15·8335 | 21·512 | ... | ... | 15·8335 | 21·512 |
| Wines— | | | | | | | |
| 9. Champagne and all other sparkling wines. | „ 1 8 0. | 314·167 | 278·75 | 41· | 45· | 355·167 | 323·75 |
| 10. Claret and Still Burgundy ... | Annas 12 0. | 2,416·75 | 2,872·583 | 103·34 | 136·75 | 2,520·09 | 3,009·333 |
| 11. All other sorts of still wines ... | „ 12 0. | 835·25 | 1,891·35 | 65·17 | 227· | 900·42 | 2,118·35 |
| Total ... | ..... | 132,655·2305 | 132,496·279 | 1104·51 | 1,921·35 | 133,759·74 | 134,417·629 |

## *Manufacture of Country Liquor.*

19. The only country liquor manufactured is from dates and a proportion of raisins. The quantity manufactured was as follows:—

| Items. | 1892-93. | 1893-94. |
|---|---|---|
| | Gallons. | Gallons. |
| *In Aden.* | | |
| Date liquor 50° U. P. ... ... ... ... | 10,567 | 10,102½ |
| Do. 25° U. P. ... ... ... ... | ..... | ..... |
| *In Perim.* | | |
| Date liquor 50° U. P. ... ... ... ... | ..... | ..... |
| Do. 25° U. P. ... ... ... ... | ..... | ..... |
| Total ... | 10,567 | 10,102½ |

In addition to the above there was a balance of 412 gallons on 1st August 1892 and 604 on 1st August 1893.

## *Intoxicating Drugs.*

20. The consumption of each of the different kinds of intoxicating drugs, including opium, during the year under report was as follows:—

| Items. | In Aden. | | | | | | In Perim. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Ton. | Cwt. | Qr. | Lbs. | Ozs. | Drs. | Ton. | Cwt. | Qr. | Lbs. | Ozs. | Dr. |
| Gánja ... ... .. ... | ... | 15 | 2 | 1 | ... | ... | ... | ... | ... | ... | ... | ... |
| Charas ... ... ... ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Bhang ... ... ... ... | ... | 1 | 2 | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Opium ... ... ... ... | ... | 1 | ... | 27 | 8 | 12 | ... | ... | ... | ... | ... | ... |
| Total ... | ... | 18 | 1 | ... | 8 | 12 | .. | ... | ... | ... | ... | ... |
| Receipts in 1892-93 ... ... | ... | 12 | 2 | 16 | 7 | 12 | ... | ... | ... | .. | ... | ... |
| Increase ... ... ... | ... | 5 | 2 | 12 | 1 | ... | ... | ... | ... | ... | ... | ... |
| Decrease ... ... ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |

*Prosecutions for breach of A'bkári Act and Rules.*

21. No smuggling, but a fermented liquor called Booza, made principally from jowari (wheat being occasionally used), was detected being manufactured without a license by two Abyssinians, who were prosecuted and eventually deported as a warning to others.

There were no prosecutions in Perim.

*Incidence of Taxation.*

22. The incidence of A'bkári taxation per head of population according to census returns of 1891 is noted in the following table :—

| | Population according to Census of 1891. | 1892-93. | | 1893-94. | |
|---|---|---|---|---|---|
| | | Realizations. | Incidence of taxation per head of Population. | Realizations. | Incidence of taxation per head of Population. |
| | | Rs. | Rs. a. p. | Rs. | Rs. a. p. |
| Aden ... ... ... | 44,079 | 86,146 | 1 15 3 | 82,653 | 1 11 9 |
| Perim ... ... ... | 986 | 1,910 | 1 15 0 | 2,863 | 2 14 6 |
| Total ... | 45,065 | 88,056 | 3 14 3 | 85,516 | 4 10 3 |

*Transhipment Trade.*

23. There is a large transhipment trade in Aden in foreign liquors and wines, the statistics on which account have not been given in above figures as no details are ascertained. Six thousand nine hundred and seventy-eight packages of liquor were transhipped during the year under report. Perim being only a coaling station is not permitted to be used as an emporium of trade.

JOHN JOPP,
Commissioner of A'bkári, Aden.

*Abkári Office,*
*Aden, 8th October 1894.*

*A'bkári: Reports on the Administration of the—Department in the Bombay Presidency, including Sind and Aden, for the revenue year 1893-94.*

No. 2874 OF 1895.

REVENUE DEPARTMENT.

Bombay Castle, 17th April 1895.

Letter from the Commissioner of Customs, Salt, Opium, and Abkári, No. 6190, dated 20th December 1894—Submitting the report on the Administration of the A'bkári Department of the Bombay Presidency, exclusive of Sind and Aden, for the revenue year 1893-94, ended on the 31st July 1894.

Letter from the Commissioner in Sind, No. 76, dated 11th January 1895—Submitting the report on the administration of the A'bkári Department of the Province of Sind for the revenue year 1893-94, ended on the 31st July 1894.

Letter from the Political Resident, Aden, No. 374, dated 10th October 1894—Submitting the report on the working of the A'bkári Department at Aden for the revenue year 1893-94, ended on the 31st July 1894.

RESOLUTION.—The general system of ábkári administration in the Presidency proper remained for the most part unchanged throughout the year, the only districts in which the arrangements in force underwent any important modification being those of Bijápur and Sholápur. Here the monopoly farms for the sale of raw toddy were abolished and the arrangements for the realization of the revenue assimilated to those in force in the other districts of the Deccan; while the country spirit farm of Bijápur, which up to July 31st, 1892, had been let conjointly with that of Sholápur, was from August 1st, 1892, let separately with a central distillery at Bijápur. A few changes were made in the rates of still-head duty and tree-tax. In the Ahmednagar and Sholápur districts the still-head duty on liquor of strength 25° U. P. was raised by 8 annas and 2 annas and that on liquor of strength 60° U. P. by 4 annas and 1 anna respectively; while in parts of the Surat district the rates of tree tax as well as those of maximum selling price of raw toddy underwent a slight enhancement and the restrictions previously imposed on the grant of licenses to tap trees for toddy for domestic consumption or for sale at tree-foot booths were withdrawn. In Sind the system of management remained unaltered, the only modification of importance being the substitution of a license fee for the sale of country liquor in Sukkur, Shikárpur, and Lárkhána, graduated according to the average quantities sold, for the fixed fee of Rs. 250 charged in the previous year.

2. The ábkári revenue for the year is shown below and compared under the various heads with the figures for 1892-93:—

| | Presidency proper. | | Sind. | | Aden. | | Total. | |
|---|---|---|---|---|---|---|---|---|
| | 1892-93. | 1893-94. | 1892-93. | 1893-94. | 1892-93. | 1893-94. | 1892-93. | 1893-94. |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| I.—Intoxicating drugs ... | 1,40,714 | 1,50,376 | 1,65,310 | 1,81,375 | 1,970 | 1,450 | 3,07,994 | 3,33,201 |
| II.—Imported foreign liquor. | 1,39,168 | 1,39,099 | 15,203 | 16,864 | 5,950 | 5,500 | 1,60,321 | 1,61,463 |
| III.—Country liquor including toddy ... ... | 80,96,036 | 81,09,845 | 6,04,880 | 6,76,001 | 23,083 | 23,438 | 87,23,999 | 88,09,284 |
| IV.—Miscellaneous... ... | 1,40,293 | 1,41,690 | 295 | 252 | ... | ... | 1,40,588 | 1,41,942 |
| | 85,16,211 | 85,41,010 | 7,85,688 | 8,74,492 | 31,003 | 30,388 | 93,32,902 | 94,45,890 |

Under the first head there is an increase of Rs. 9,662 in the Presidency proper, which is mainly attributable to the fact that the farms for Bombay and Thána were given to one contractor, who was able to check smuggling to a greater extent than was possible under the former system of separate management; in Sind also the revenue improved by Rs. 16,065, owing to keener competition among the bidders for licenses. Receipts from foreign liquor in the Presidency proper do not show much variation, the issues of malt liquor from the Dapuri Brewery which yields the larger part of the revenue credited to this head, being maintained at much the same figure as in the previous year.

The most noticeable variations in the imports of liquor into Bombay by sea were a decline in the quantity of beer and fermented liquors, and an increase in that of brandy, whisky, and other spirits brought in. The first of these is attributed by the Commissioner to the large stocks in the hands of the dealers owing to heavy imports in the preceding year and the second to speculative imports during the two months preceding the passing of the Indian Tariff Act, 1894, with the view of evading the anticipated enhancement of duty and to the increasing demand for spirits in preference to other forms of alcoholic stimulants. The sales of fermented liquors in Bombay City again show a marked decline, the totals being only 43,093 gallons as against 132,611 gallons in the preceding year; but the figures are supplied by the licensees and cannot be absolutely relied on, and the deficiency is probably due to the measures taken by the Collector to prevent the inclusion in the returns of liquor in original packages, which is subsequently re-exported for consumption in the mofussil.

3. The country liquor revenue for the Presidency proper for the last two years is shown below under the usual heads :—

| | 1892-93. | 1893-94. |
|---|---|---|
| | Rs. | Rs. |
| 1. Spirit and toddy ... ... ... | 2,05,302 | 1,87,126 |
| 2. Spirit ... ... ... ... ... | 66,31,520 | 65,80,261 |
| 3. Toddy ... ... ... ... ... | 12,59,214 | 13,42,458 |
| | 80,96,036 | 81,09,845 |

4. The more important fluctuations will be noticed in detail below.

The ábkári revenue in the City and Island of Bombay shows a very marked decline, the closing of the liquor shops during the riots and the unsettled state of the City for some time after those unfortunate occurrences materially diminishing the demand for both toddy and mhowra spirit. Thus the receipts from tree tax—which are shown under the first head in the tabular statement above—decreased by Rs. 18,176, and the amount of toddy distilled by 193,953 gallons or over 23 per cent. Licit sales of country spirit also declined by 12,772 gallons and the receipts therefrom by Rs. 32,636.

5. In the Thána and part of the Kolába districts the Mhowra Act was in force throughout the year. As far as the first named district is concerned, the working of the Act was extremely satisfactory. Special measures were taken by the District officers to make its provisions widely understood, and the period of the Mhowra vacation was extended in order to give every facility to legitimate trade, with the result that dealers were able to carry on their operations with little inconvenience, and a large quantity of mhowra flowers, amounting in all to 113,438 maunds, were either transported or stored under the cover of permits granted under the provisions of the Act. Licit sales of country spirit increased by 8,184 gallons, and there was a decline of 270 in the number of cases of illicit distillation detected, which, though doubtless due to some extent to the scantiness of the mhowra crop, is also attributable to the restrictions imposed by the Act on the supply of the raw material and seems to show that the contraband practices formerly so prevalent have received a decided check. In Kolába the Act does not appear to have worked so smoothly, as the number of permits granted under it was insignificant, and the inhabitants, through an unreasoning fear of prosecution at the hands of the local officials, are stated to have left the flowers unused upon the ground. Government concur with the Commissioner in considering that with more care and discretion on the part of the local officers, this regrettable result might have been avoided, and that the Collector should spare no efforts during the current year to see that the real nature and scope of the Act are more widely understood and that its provisions are carefully and wisely enforced. Licit sales of country spirit in the Kolába District during the year declined by 11,260 gallons owing to the influence of a so-called temperance movement, which is believed to have had its origin in a desire to punish Government for the recent revenue enhancements in the Panvel Táluka by causing a diminution in the revenue from ábkári. After lasting about four months the agitation subsided.

6. The licit consumption of country spirit increased in all the districts of Gujarát except the Panch Maháls. The excess is most marked in Ahmedabad and Surat, and is attributed in the former district to a change of farmers and in the latter to the failure of the local abstinence league and the improvement in the relations between the British and Gáikwádi farmers on the frontier. It is to be noted, however, that in the Surat District, the increase in the consumption of country liquor was accompanied by a falling off of 44,827 gallons in the quantity of raw toddy sold, which has not been accounted for in the report, and which in view of the increase of 3,656 in the number of date and wild palm trees tapped should certainly have been explained. Sales of country spirit in the Panch Maháls were 28,455 gallons less than in the previous year, a result which is attributed to the completion of the Godhra-Rutlam Railway and the consequent departure from the district of the gangs of labourers employed on it. Besides Surat, the only other district in which there is any considerable demand for toddy is Broach, and here the amount consumed rose from 42,821 to 75,139 gallons, owing to the inhabitants of the district becoming more accustomed to the increased rates of duty introduced in the previous year. Offences against the ábkári laws were most numerous in Surat and the Panch Maháls, in both of which districts the number of cases of illicit distillation detected was largely in excess of that for the previous year. The increase in Surat is attributed by the Commissioner to the restrictions of the Mhowra Act diverting illicit dealings in mhowra from the Thána to the Surat district, and the question of devising measures to check this new development is at present under consideration. The Collector of the Panch Maháls has not submitted any explanation of the increase of this form of crime in his district and has been asked by the Commissioner to rectify the omission; his report will be awaited.

7. In Khándesh the receipts from still-head duty increased by Rs. 14,579, owing to the farmer withdrawing from the distilleries the full amount of liquor required by his guarantee. Licit consumption, however, declined by 45,314 gallons, and there was an increase of 69 in the number of cases of illicit distillation detected. The question how far existing arrangements are suited to the character of the district and of the people is receiving separate consideration.

8. In Dhárwár and Belgaum there was a considerable improvement in the revenue from still-head duty, which is attributed to the favourable nature of the season, to a change in the personnel of the farmers, and to the improvement in the arrangements consequent on the grant of the contracts for a period of three years instead of one. In Bijápur and Sholápur also revenue from still-head duty increased, but on the other hand, receipts from tree-tax fell off by Rs. 66,348. This marked decline has already been noticed by Government in their review of the Bijápur Administration Report as requiring careful investigation, and is now stated by the Commissioner to be due to the existence of a concession by which shop-keepers in the Hungund Táluka are allowed the option of obtaining their toddy from trees in British territory or of importing it from the Nizám's dominions. During the year under review they have supplied their wants almost entirely from the latter source with the result that the revenue from trees tapped in British territory has declined; but as the receipts from license fees have shown a corresponding increase, the falling off is only nominal, and may, the Commissioner considers, be altogether disregarded. He adds, however, that he is, in consultation with the Collector, considering the possibility of modifying the present arrangements so as to increase the revenue from tree tapping without affecting that from license fees; Government will therefore defer passing orders until his report on this subject is received.

9. In the Ratnágiri District the results of the year's administration cannot be considered satisfactory, as notwithstanding an increase of 3,099 gallons in the amount of spirit consumed, the collected revenue declined by Rs. 19,087. From the detailed account submitted by the Commissioner in conformity with the orders contained in Government Resolution No. 4489, dated May 21st, 1894, reviewing the report for 1892-93, it appears that the arrangement by which the farm for the supply of mhowra and toddy spirit has been divided and given to several local contractors has worked extremely

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badly, so much so, that in two cases the licenses of the contractors have been cancelled and the farms taken under departmental management. The Commissioner has in a separate communication represented the advisability on the termination of the present contracts of entrusting the farm for the whole district to one capitalist contractor, and his suggestion will in due course receive consideration.

10. The ábkári administration in Sind was satisfactory and no important alteration, except that already referred to, was made.

11. The Political Resident, Aden, has, in addition to the items of revenue entered in paragraph 2 above, shown in the statement contained in his report the duty and other miscellaneous revenue realized on imported foreign liquor and wines, on the ground that though levied in the Presidency proper under the Tariff Act and credited in the accounts as customs revenue, such revenue in Aden is collected under Section 19(*a*) of the A'bkári Act, and consequently credited under the account head, V Excise. He urges that as Aden is a free port and no customs revenue report is consequently submitted for it, the result of excluding all mention of this large item of revenue from the report on the A'bkári administration is that it is lost sight of altogether. He consequently asks that the orders contained in Government Resolution No. 7060, dated September 22nd, 1883, and Government Resolution No. 2573, dated March 25th, 1884, may be modified, and that the step now taken by him may be approved. Under the circumstances and subject to the understanding that the revenue derived in this way is clearly distinguished from ábkári revenue proper, His Excellency the Governor in Council is pleased to sanction the adoption of the Political Resident's proposal. His attention should, however, be called to the fact that the figures given by him for the revenue from the license fee for the sale of foreign liquors and wines and intoxicating drugs do not agree with those submitted in the report for 1892-93, and he should be requested to explain the discrepancy.

G. S. CURTIS,
Under Secretary to Government.

To

The Commissioner of Customs, Salt, Opium, and A'bkári,
The Commissioner in Sind,
The Political Resident, Aden,
The Commissioner, N. D.,
The Commissioner, C. D.,
The Commissioner, S. D.,
The Collector of the Panch Maháls,
All other Collectors, including the Collectors and Deputy Commissioners in Sind,
The Collector of Land Revenue, Customs, and Opium, Bombay,
The Accountant General,
The Private Secretary to His Excellency the Governor,
The Political Department of the Secretariat,
The Compiler, General Administration Report for 1894-95,
} With copies of the reports.

The Government of India,
The Secretary of State for India,
} By letter.